FILED 4/2/2024
DOCUMENT NO. 01478-2024
FPSC - COMMISSION CLERK

Dianne M. Triplett
DEPUTY GENERAL COUNSEL

April 2, 2024

VIA ELECTRONIC FILING

Mr. Adam J. Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket 20240025-EI, Petition for Rate Increase by Duke Energy Florida, LLC

Dear Mr. Teitzman,

Attached for filing on behalf of Duke Energy Florida, LLC's ("DEF") in the above-referenced docket are DEF's MFRs, Schedule E-1 Attachment, 12 CP and 25% AD Cost of Service Study for Test Year 2025.

Thank you for your assistance in this matter. Please feel free to call me at (727) 820-4692 should you have any questions concerning this filing.

(Document 32 of 40)

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw

Attachment

299 First Avenue North (33701) ▪ St. Petersburg, Florida
Phone: 727.820.4692 ▪ Email: dianne.triplett@duke-energy.com

CERTIFICATE OF SERVICE
Docket No. 20240025-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail this 2nd day of April, 2024, to the following:

/s/ Dianne M. Triplett
Dianne M. Triplett

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DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
1	**Rate Base**															
2	Electric Plant in Service	Line 105	30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891	16,285,048	1,446,520	87,998	6,298,167	75,019	856,945	141,668	845,326	24,200
3	Accum. Depreciation & Amort.	Line 171	(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,022)	(4,534,084)	(403,367)	(25,966)	(1,765,484)	(20,768)	(253,892)	(40,455)	(262,391)	(3,616)
4	Net Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,960	18,750,870	11,750,964	1,043,154	62,032	4,532,683	54,252	603,053	101,213	582,935	20,585
5	Construction Work in Progress	Line 229	1,853,860	(679,030)	1,174,830	84,531	1,090,299	677,645	60,639	3,790	294,668	3,529	43,481	3,730	2,817	(0)
6	Plant Held for Future Use	Line 239	129,703	(7,267)	122,436	7,174	115,262	70,120	6,295	434	32,533	386	5,139	290	64	2
7	Working Capital	Line 265	770,312	(150,525)	619,787	41,947	577,840	373,751	33,132	2,390	130,551	1,639	18,698	5,552	11,560	566
8	Total Rate Base		24,917,406	(2,649,524)	22,267,882	1,733,612	20,534,270	12,872,480	1,143,219	68,646	4,990,434	59,806	670,372	110,786	597,376	21,152
9																
10	**Revenue**															
11	Class Revenue	Line 287	5,610,266	(2,672,426)	2,937,841	19,864	2,917,976	1,875,200	196,080	9,075	647,895	8,096	75,463	11,351	88,800	6,015
12	Revenue Credits	Line 307	247,619	-	247,619	195,810	51,809	41,848	3,226	290	4,824	32	469	1,104	16	1
13	Total Revenue		5,857,886	(2,672,426)	3,185,460	215,675	2,969,785	1,917,047	199,306	9,366	652,719	8,128	75,932	12,455	88,816	6,016
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 390	2,827,117	(2,212,526)	614,591	16,502	598,089	391,203	34,496	2,888	126,230	1,677	19,570	7,830	14,003	191
17	Depreciation	Line 460	1,106,044	26,854	1,132,898	52,071	1,080,827	672,137	59,935	3,886	256,522	3,052	35,853	6,694	40,352	2,396
18	Tax Other Than Income Tax	Line 470	497,023	(285,378)	211,645	15,757	195,889	123,127	10,928	672	46,989	567	6,337	1,171	5,892	206
19	Gain/Loss on Disposition	Line 471		(1,323)	(1,323)	-	(1,323)	(829)	(74)	(4)	(320)	(4)	(43)	(7)	(41)	(1)
20	Operating Expense before Tax		4,430,184	(2,472,373)	1,957,811	84,330	1,873,480	1,185,638	105,286	7,441	429,421	5,293	61,717	15,688	60,206	2,791
21	Income Tax Expense	Line 517	162,774	(39,281)	123,492	23,858	99,634	74,114	13,942	(122)	13,403	205	(2,354)	(1,791)	1,567	670
22	Total Operating Expense		4,592,958	(2,511,655)	2,081,303	108,189	1,973,115	1,259,752	119,228	7,319	442,824	5,498	59,363	13,897	61,773	3,461
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,264,928	(160,771)	1,104,157	107,486	996,671	657,295	80,079	2,047	209,895	2,630	16,570	(1,443)	27,043	2,554
26	Net Operating Income Required	Ln 8 x Ln 34	1,706,718	(20,113,055)	(18,406,337)	107,486	1,438,460	901,739	80,084	4,809	349,588	4,189	46,961	7,761	41,847	1,482
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(441,790)	19,952,284	19,510,494	0	(441,790)	(244,444)	(6)	(2,762)	(139,693)	(1,559)	(30,391)	(9,203)	(14,804)	1,073
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(593,446)	26,801,447	26,208,001	0	(593,446)	(328,356)	(8)	(3,710)	(187,647)	(2,095)	(40,823)	(12,363)	(19,886)	1,441
30																
31	**Total Class Cost of Service**	Ln 26+22-12	6,052,056	(22,624,710)	(16,572,653)	19,864	3,359,766	2,119,643	196,086	11,837	787,588	9,655	105,854	20,555	103,604	4,942
32																
33	Rate of Return Earned	Ln 25 / Ln 8					4.85%	5.11%	7.00%	2.98%	4.21%	4.40%	2.47%	-1.30%	4.53%	12.08%
34	Rate of Return Requested	JSS Sch. 14					7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35																
36	Revenues @ Present Rates	Ln 11					2,917,976	1,875,200	196,080	9,075	647,895	8,096	75,463	11,351	88,800	6,015
37	Increase/(Decrease) Justified	Ln 29					593,446	328,356	8	3,710	187,647	2,095	40,823	12,363	19,886	(1,441)
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					20.34%	17.51%	0.00%	40.88%	28.96%	25.87%	54.10%	108.91%	22.39%	-23.95%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,931,942	(3,488)	6,928,455	13	6,928,442	4,174,733	377,462	26,536	1,988,740	23,765	320,787	16,420	-	-
44	Production Intermediate Demand		604,888	0	604,888	28,962	575,926	347,024	31,376	2,206	165,314	1,975	26,665	1,365	-	-
45	Production Peaking Demand		647,344	0	647,344	15,332	632,012	380,819	34,432	2,421	181,413	2,168	29,262	1,498	-	-
46	Production Solar Demand		2,296,360	0	2,296,360	4	2,296,356	1,383,669	125,105	8,795	659,146	7,876	106,321	5,442	-	-
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,520,504	(43,458)	10,477,046	44,312	10,432,735	6,286,244	568,375	39,957	2,994,612	35,784	483,036	24,726	0	0
49	Production Plant Allocators						0.99577	0.60255	0.05448	0.00383	0.28704	0.00343	0.04630	0.00237	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	50,714	4,585	322	24,159	289	3,897	199	-	-
53	Production Intermediate Demand		5,199		5,199	249	4,950	2,983	270	19	1,421	17	229	12	-	-
54	Production Peaking Demand		44,954		44,954	1,065	43,890	26,446	2,391	168	12,598	151	2,032	104	-	-
55	Production Solar Demand		48,750		48,750	0	48,750	29,374	2,656	187	13,993	167	2,257	116	-	-
56	Transmission		6,704,067	(548,834)	6,155,233	1,823,842	4,331,392	2,717,145	234,384	14,503	1,176,639	12,407	174,798	1,514	-	-
57	Transmission - Radials		45,419	0	45,419	-	45,419	28,492	2,458	152	12,338	130	1,833	16	-	-
58	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		6,932,555	(548,834)	6,383,721	1,825,156	4,558,566	2,855,154	246,744	15,352	1,241,149	13,160	185,046	1,961	0	0
60	Transmission Plant Allocators						0.71409	0.62633	0.05413	0.00337	0.27227	0.00289	0.04059	0.00043	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
61																
62	Total Prod and Trans Plant		17,453,060	(592,292)	16,860,768	1,869,467	14,991,300	9,141,398	815,119	55,309	4,235,761	48,944	668,082	26,687	0	0
63	Prod and Trans Plant Allocators						0.88912	0.60978	0.05437	0.00369	0.28255	0.00326	0.04456	0.00178	0.00000	0.00000
64																
65	Distribution Plant															
66	Distribution Primary		5,806,782	(458,451)	5,348,331	-	5,348,331	3,426,306	315,169	14,487	1,394,551	22,342	127,126	48,349	-	-
67	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,777,318	(422,070)	2,355,248	-	2,355,248	1,831,063	154,875	3,148	345,162	-	10,494	10,506	-	-
69	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		703,186	(596)	702,590	-	702,590	613,537	45,059	5,103	16,634	0	23	22,233	-	-
71	Distribution Metering		452,998	(54)	452,944	-	452,944	364,969	37,457	3,199	31,461	113	872	14,872	-	-
72	Lighting Facilities		848,864	(27,093)	821,771	-	821,771	-	-	-	-	-	-	-	821,771	-
73	EV Solution		23,526	0	23,526	-	23,526	-	-	-	-	-	-	-	-	23,526
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		10,620,467	(908,264)	9,712,203	0	9,712,203	6,235,876	552,560	25,938	1,787,809	22,455	146,309	95,960	821,771	23,526
76	Distribution Plant Allocators						1.00000	0.64207	0.05689	0.00267	0.18408	0.00231	0.01506	0.00988	0.08461	0.00242
77																
78	Total Trans and Dist Plant		17,553,022	(1,457,097)	16,095,924	1,825,156	14,270,769	9,091,030	799,304	41,289	3,028,958	35,615	331,355	97,921	821,771	23,526
79	Total Trans and Dist Plant Allocators						0.88661	0.63704	0.05601	0.00289	0.21225	0.00250	0.02322	0.00686	0.05758	0.00165
80																
81	Total Prod, Trans and Dist Plant		28,073,526	(1,500,555)	26,572,971	1,869,467	24,703,503	15,377,274	1,367,680	81,247	6,023,570	71,399	814,391	122,646	821,771	23,526
82	Total Prod, Trans and Dist Plant Allocators						0.92965	0.62247	0.05536	0.00329	0.24383	0.00289	0.03297	0.00496	0.03327	0.00095
83																
84	General & Intangible Plant															
85	Labor		1,274,236	(3,323)	1,270,913	33,476	1,237,437	803,059	71,141	5,880	271,735	3,620	42,545	15,227	23,555	674
86	Retail 100%, Class = # Bills		121,956		121,956	-	121,956	106,465	7,828	886	2,910	0	9	3,858	-	-
87	Retail 100%, Removed		0	0	0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,396,192	(3,323)	1,392,869	33,476	1,359,392	909,524	78,969	6,766	274,644	3,620	42,554	19,085	23,555	674
89	General & Intangible Plant Allocators						0.97597	0.66907	0.05809	0.00498	0.20203	0.00266	0.03130	0.01404	0.01733	0.00050
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		0		0	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
95																
96	Other															
97	Labor		658,255	(658,255)	0	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	0	(2,005)	-	(2,005)	(1,750)	(129)	(15)	(48)	(0)	(0)	(63)	-	-
99	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		111,202	(111,202)	0	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,750)	(129)	(15)	(48)	(0)	(0)	(63)	0	0
104																
105	Total Gross Electric Plant in Service		30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891	16,285,048	1,446,520	87,998	6,298,167	75,019	856,945	141,668	845,326	24,200
106	Total Gross Electric Plant Allocators						0.93203	0.62488	0.05551	0.00338	0.24167	0.00288	0.03288	0.00544	0.03244	0.00093
107																
108	[redacted]															
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,830,222	(6,123)	2,824,099	5	2,824,093	1,701,657	153,857	10,816	810,628	9,687	130,756	6,693	-	-
112	Production Intermediate Demand		377,448	10,696	388,144	18,585	369,560	222,678	20,134	1,415	106,078	1,268	17,111	876	-	-
113	Production Peaking Demand		438,745	13,089	451,835	10,701	441,133	265,805	24,033	1,690	126,623	1,513	20,424	1,045	-	-
114	Production Solar Demand		253,563	1,690	255,253	0	255,252	153,802	13,906	978	73,268	876	11,818	605	-	-
115	Retail 100%, Removed		7,911	(7,911)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,907,889	11,441	3,919,330	29,292	3,890,039	2,343,943	211,929	14,899	1,116,597	13,343	180,109	9,219	0	0
117	Production Plant Allocators						0.99253	0.60255	0.05448	0.00383	0.28704	0.00343	0.04630	0.00237	0.00000	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		14,416		14,416	0	14,416	8,687	785	55	4,138	49	667	34	-	-
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,251	113	8	596	7	96	5	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
122	Production Peaking Demand		2,670		2,670	63	2,607	1,571	142	10	748	9	121	6	-	-
123	Production Solar Demand		1,968		1,968	0	1,968	1,186	107	8	565	7	91	5	-	-
124	Transmission		879,853	(15,425)	864,429	256,137	608,292	381,590	32,916	2,037	165,245	1,742	24,548	213	-	-
125	Transmission - Radials		5,451		5,451	-	5,451	3,419	295	18	1,481	16	220	2	-	-
126	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		906,539	(15,425)	891,115	256,304	634,810	397,704	34,359	2,136	172,773	1,830	25,744	265	0	0
128	Transmission Plant Allocators						0.71238	0.62649	0.05413	0.00336	0.27216	0.00288	0.04055	0.00042	0.00000	0.00000
129																
130	Total Prod and Trans Plant		4,814,428	(3,983)	4,810,445	285,596	4,524,849	2,741,647	246,288	17,035	1,289,370	15,173	205,852	9,484	0	0
131	Prod and Trans Plant Allocators						0.94063	0.60591	0.05443	0.00376	0.28495	0.00335	0.04549	0.00210	0.00000	0.00000
132																
133	Distribution Plant															
134	Distribution Primary		938,530	(8,642)	929,888	-	929,888	595,715	54,797	2,519	242,464	3,884	22,103	8,406	-	-
135	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		639,608	(11,422)	628,186	-	628,186	488,377	41,308	840	92,061	-	2,799	2,802	-	-
137	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		217,307	1,983	219,290	-	219,290	191,495	14,064	1,593	5,192	0	7	6,939	-	-
139	Distribution Metering		140,708	484	141,192	-	141,192	113,768	11,676	997	9,807	35	272	4,636	-	-
140	EV Solution		3,304	0	3,304	-	3,304	-	-	-	-	-	-	-	-	3,304
141	Lighting Facilities		251,172	320	251,493	-	251,493	-	-	-	-	-	-	-	251,493	-
142	Distribution IS Equipment		3,170	0	3,170	-	3,170	-	-	-	-	-	3,170	-	-	-
143	Distribution Plant Total		2,193,800	(17,278)	2,176,522	0	2,176,522	1,389,355	121,845	5,949	349,524	3,920	28,351	22,783	251,493	3,304
144	Distribution Plant Allocators						1.00000	0.63834	0.05598	0.00273	0.16059	0.00180	0.01303	0.01047	0.11555	0.00152
145																
146	Total Trans and Dist Plant		3,100,339	(32,702)	3,067,637	256,304	2,811,332	1,787,059	156,204	8,084	522,296	5,750	54,095	23,048	251,493	3,304
147	Total Trans and Dist Plant Allocators						0.91645	0.63566	0.05556	0.00288	0.18578	0.00205	0.01924	0.00820	0.08946	0.00118
148																
149	Total Prod, Trans and Dist Plant		7,008,228	(21,261)	6,986,967	285,596	6,701,371	4,131,001	368,133	22,983	1,638,893	19,093	234,204	32,267	251,493	3,304
150	Total Prod, Trans and Dist Plant Allocators						0.95912	0.61644	0.05493	0.00343	0.24456	0.00285	0.03495	0.00482	0.03753	0.00049
151																
152	General & Intangible Plant															
153	Labor		591,854	(3,812)	588,042	15,489	572,553	371,570	32,917	2,721	125,730	1,675	19,685	7,046	10,899	312
154	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169	0	33,169	-	33,169	28,956	2,129	241	791	0	2	1,049	-	-
156	General & Intangible Plant Total		625,023	(3,812)	621,211	15,489	605,722	400,526	35,046	2,962	126,521	1,675	19,688	8,095	10,899	312
157	General & Intangible Plant Allocators						0.97507	0.66124	0.05786	0.00489	0.20888	0.00277	0.03250	0.01336	0.01799	0.00052
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
163																
164	Other															
165	Labor		0		0	0	0	0	0	0	0	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	0	2,928	-	2,928	2,556	188	21	70	0	0	93	-	-
167	Retail 100%, Removed		435,560	(435,560)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		437,897	(435,560)	2,337	(591)	2,928	2,556	188	21	70	0	0	93	0	0
170																
171	Total Accumulated Depreciation		8,071,148	(460,633)	7,610,516	300,494	7,310,022	4,534,084	403,367	25,966	1,765,484	20,768	253,892	40,455	262,391	3,616
172	Total Accum Deprec Allocators						0.96052	0.62026	0.05518	0.00355	0.24152	0.00284	0.03473	0.00553	0.03589	0.00049
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,520,504	(43,458)	10,477,046	44,312	10,432,735	6,286,244	568,375	39,957	2,994,612	35,784	483,036	24,726	0	0
177	Production Reserve		(3,907,889)	(11,441)	(3,919,330)	(29,292)	(3,890,039)	(2,343,943)	(211,929)	(14,899)	(1,116,597)	(13,343)	(180,109)	(9,219)	0	0
178	Production Net Plant		6,612,615	(54,899)	6,557,716	15,020	6,542,696	3,942,302	356,446	25,059	1,878,016	22,441	302,927	15,506	0	0
179	Production Net Plant Allocators						0.99771	0.60255	0.05448	0.00383	0.28704	0.00343	0.04630	0.00237	0.00000	0.00000
180																
181	Transmission Gross Plant		6,932,555	(548,834)	6,383,721	1,825,156	4,558,566	2,855,154	246,744	15,352	1,241,149	13,160	185,046	1,961	0	0
182	Transmission Reserve		(906,539)	15,425	(891,115)	(256,304)	(634,810)	(397,704)	(34,359)	(2,136)	(172,773)	(1,830)	(25,744)	(265)	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
183	Transmission Net Plant		6,026,016	(533,409)	5,492,607	1,568,851	3,923,755	2,457,450	212,385	13,216	1,068,376	11,330	159,303	1,697	0	0
184	Transmission Net Plant Allocators						0.71437	0.62630	0.05413	0.00337	0.27228	0.00289	0.04060	0.00043	0.00000	0.00000
185																
186	Distribution Gross Plant		10,620,467	(908,264)	9,712,203	-	9,712,203	6,235,876	552,560	25,938	1,787,809	22,455	146,309	95,960	821,771	23,526
187	Distribution Reserve		(2,193,800)	17,278	(2,176,522)	-	(2,176,522)	(1,389,355)	(121,845)	(5,949)	(349,524)	(3,920)	(28,351)	(22,783)	(251,493)	(3,304)
188	Distribution Net Plant		8,426,667	(890,986)	7,535,681	0	7,535,681	4,846,521	430,716	19,989	1,438,286	18,535	117,958	73,176	570,279	20,222
189	Distribution Net Plant Allocators						1.00000	0.64314	0.05716	0.00265	0.19086	0.00246	0.01565	0.00971	0.07568	0.00268
190																
191	General & Intangible Gross Plant		1,396,192	(3,323)	1,392,869	33,476	1,359,392	909,524	78,969	6,766	274,644	3,620	42,554	19,085	23,555	674
192	General & Intangible Reserve		(625,023)	3,812	(621,211)	(15,489)	(605,722)	(400,526)	(35,046)	(2,962)	(126,521)	(1,675)	(19,688)	(8,095)	(10,899)	(312)
193	General & Intangible Net Plant		771,168	489	771,657	17,987	753,670	508,998	43,924	3,804	148,123	1,945	22,866	10,990	12,656	362
194	General & Intangible Net Plant Allocators						0.97669	0.67536	0.05828	0.00505	0.19654	0.00258	0.03034	0.01458	0.01679	0.00048
195																
196	Energy Storage Gross Plant		0	0	0	-	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	-	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators						-	-	-	-	-	-	-	-	-	-
200																
201	Other Gross Plant		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,750)	(129)	(15)	(48)	(0)	(0)	(63)	0	0
202	Other Reserve		(437,897)	435,560	(2,337)	591	(2,928)	(2,556)	(188)	(21)	(70)	(0)	(0)	(93)	(0)	(0)
203	Other Net Plant		327,065	(333,896)	(6,831)	(1,898)	(4,933)	(4,307)	(317)	(36)	(118)	(0)	(0)	(156)	(0)	(0)
204	Other Net Plant Allocators						0.72213	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
205																
206	Total Gross Plant		30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891	16,285,048	1,446,520	87,998	6,298,167	75,019	856,945	141,668	845,326	24,200
207	Total Reserve		(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,022)	(4,534,084)	(403,367)	(25,966)	(1,765,484)	(20,768)	(253,892)	(40,455)	(262,391)	(3,616)
208	Total Net Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,960	18,750,870	11,750,964	1,043,154	62,032	4,532,683	54,252	603,053	101,213	582,935	20,585
209	Total Net Plant Allocators						0.92138	0.62669	0.05563	0.00331	0.24173	0.00289	0.03216	0.00540	0.03109	0.00110
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		174,433	(2)	174,431	0	174,431	105,103	9,503	668	50,069	598	8,076	413	-	-
214	Production Intermediate Demand		23,477	0	23,477	1,124	22,353	13,469	1,218	86	6,416	77	1,035	53	-	-
215	Production Peaking Demand		14,954	0	14,954	354	14,600	8,797	795	56	4,191	50	676	35	-	-
216	Production Solar Demand		445,035	(994)	444,041	1	444,040	267,556	24,191	1,701	127,457	1,523	20,559	1,052	-	-
217	Transmission		415,487	(137,313)	278,175	82,425	195,750	122,797	10,593	655	53,176	561	7,900	68	-	-
218	Distribution Primary		418,631	(254,414)	164,217	-	164,217	105,203	9,677	445	42,819	686	3,903	1,485	-	-
219	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		322,400	(267,048)	55,352	-	55,352	43,033	3,640	74	8,112	-	247	247	-	-
221	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,740	0	2,740	-	2,740	2,393	176	20	65	0	0	87	-	-
223	Distribution Metering		2,111	0	2,111	-	2,111	1,701	175	15	147	1	4	69	-	-
224	Lighting Facilities		18,507	(15,761)	2,745	-	2,745	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		667	0	667	-	667	-	-	-	-	-	667	-	-	-
226	Labor		26,550	(2,759)	23,790	627	23,164	15,033	1,332	110	5,087	68	796	285	441	13
227	Retail 100%, Class = Net Plant		(11,872)	0	(11,872)	-	(11,872)	(7,440)	(660)	(39)	(2,870)	(34)	(382)	(64)	(369)	(13)
228	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,853,860	(679,030)	1,174,830	84,531	1,090,299	677,645	60,639	3,790	294,668	3,529	43,481	3,730	2,817	(0)
230	Total Construction Work in Progress Allocator						0.92805	0.62152	0.05562	0.00348	0.27026	0.00324	0.03988	0.00342	0.00258	(0.00000)
231																
232																
233	**Plant Held for Future Use**															
234	Production Base Demand		98,700	(7,267)	91,434	0	91,433	55,093	4,981	350	26,245	314	4,233	217	-	-
235	Production Peaking Demand		1,175	0	1,175	28	1,147	691	62	4	329	4	53	3	-	-
236	Transmission		23,808	0	23,808	7,055	16,754	10,510	907	56	4,551	48	676	6	-	-
237	Distribution Primary		2,557	0	2,557	-	2,557	1,638	151	7	667	11	61	23	-	-
238	Labor		3,462	0	3,462	91	3,371	2,188	194	16	740	10	116	41	64	2
239	Plant Held for Future Use Total		129,703	(7,267)	122,436	7,174	115,262	70,120	6,295	434	32,533	386	5,139	290	64	2
240	Plant Held for Future Use Allocator						0.94141	0.60835	0.05461	0.00376	0.28225	0.00335	0.04459	0.00251	0.00056	0.00002
241																
242																
243	**Working Capital**															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
244	Production Base Demand		65,502	0	65,502	0	65,502	39,468	3,569	251	18,802	225	3,033	155	-	-
245	Production Intermediate Demand		0	7,162	7,162	343	6,819	4,109	371	26	1,957	23	316	16	-	-
246	Production Peaking Demand		0	7,619	7,619	180	7,438	4,482	405	28	2,135	26	344	18	-	-
247	Production Base Energy		112,485	0	112,485	1	112,484	59,422	6,250	593	37,479	576	7,216	949	-	-
248	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		96,569	0	96,569	1,995	94,574	49,960	5,255	498	31,511	484	6,067	798	-	-
250	Production Solar Demand		981	0	981	0	981	591	53	4	282	3	45	2	-	-
251	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
253	Labor		(264,802)	264,802	0	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(406,632)	0	(406,632)	(10,918)	(395,714)	(258,832)	(22,824)	(1,911)	(83,518)	(1,110)	(12,948)	(5,181)	(9,265)	(126)
255	Retail 100%, Class = # Bills		155,484	2,392	157,877	-	157,877	137,823	10,134	1,146	3,767	1	11	4,994	-	-
256	Retail 100%, Class = Prod		(205,287)	0	(205,287)	-	(205,287)	(123,696)	(11,184)	(786)	(58,926)	(704)	(9,505)	(487)	-	-
257	Retail 100%, Class = Net Plant		473,238	(9,376)	463,862	-	463,862	290,697	25,806	1,535	112,130	1,342	14,918	2,504	14,421	509
258	Retail 100%, Class = T&D		(105,072)	3,474	(101,598)	-	(101,598)	(64,722)	(5,691)	(294)	(21,564)	(254)	(2,359)	(697)	(5,850)	(167)
259	Retail 100%, Class = Metering		13,801	0	13,801	-	13,801	11,120	1,141	97	959	3	27	453	-	-
260	Retail 100%, Removed		417,800	(417,800)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,911)	0	(8,911)	(38)	(8,873)	(5,346)	(483)	(34)	(2,547)	(30)	(411)	(21)	-	-
263	Gross Total Plant		405,360	0	405,360	27,551	377,809	236,087	20,970	1,276	91,306	1,088	12,423	2,054	12,255	351
264	Gross Trans Plant		(16,575)	0	(16,575)	(4,739)	(11,836)	(7,413)	(641)	(40)	(3,223)	(34)	(480)	(5)	-	-
265	Total Working Capital		770,312	(150,525)	619,787	41,947	577,840	373,751	33,132	2,390	130,551	1,639	18,698	5,552	11,560	566
266	Total Working Capital Allocator						0.93232	0.64681	0.05734	0.00414	0.22593	0.00284	0.03236	0.00961	0.02001	0.00098
267																
268																
269	**Total Rate Base**															
270	Gross Electric Plant in Service		30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891	16,285,048	1,446,520	87,998	6,298,167	75,019	856,945	141,668	845,326	24,200
271	Accumulated Depreciation		(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,022)	(4,534,084)	(403,367)	(25,966)	(1,765,484)	(20,768)	(253,892)	(40,455)	(262,391)	(3,616)
272	Net Electric Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,960	18,750,870	11,750,964	1,043,154	62,032	4,532,683	54,252	603,053	101,213	582,935	20,585
273	Construction Work in Progress		1,853,860	(679,030)	1,174,830	84,531	1,090,299	677,645	60,639	3,790	294,668	3,529	43,481	3,730	2,817	(0)
274	Plant Held for Future Use		129,703	(7,267)	122,436	7,174	115,262	70,120	6,295	434	32,533	386	5,139	290	64	2
275	Working Capital		770,312	(150,525)	619,787	41,947	577,840	373,751	33,132	2,390	130,551	1,639	18,698	5,552	11,560	566
276	Total Rate Base		24,917,406	(2,649,524)	22,267,882	1,733,612	20,534,270	12,872,480	1,143,219	68,646	4,990,434	59,806	670,372	110,786	597,376	21,152
277	Total Rate Base Allocator						0.92215	0.62688	0.05567	0.00334	0.24303	0.00291	0.03265	0.00540	0.02909	0.00103
278																
279																
280	**Class Revenue**															
281	Present Revenue		5,420,537	(2,682,432)	2,738,105	-	2,738,105	1,823,949	191,446	8,750	623,481	7,804	71,525	11,150	-	-
282	Production Solar Demand		75,050	10,007	85,056	(0)	85,056	51,251	4,634	326	24,415	292	3,938	202	-	-
283	EV Solution		6,015	-	6,015	-	6,015	-	-	-	-	-	-	-	-	6,015
284	Lighting Facilities Revenue		88,800	-	88,800	-	88,800	-	-	-	-	-	-	-	88,800	-
285	Retail Revenue		5,590,402	(2,672,426)	2,917,976	(0)	2,917,976	1,875,200	196,080	9,075	647,895	8,096	75,463	11,351	88,800	6,015
286	Wholesale 100%		19,864	-	19,864	19,864	-	-	-	-	-	-	-	-	-	-
287	Total Class Revenue		5,610,266	(2,672,426)	2,937,841	19,864	2,917,976	1,875,200	196,080	9,075	647,895	8,096	75,463	11,351	88,800	6,015
288	Total Retail Sales of Electric & Lighting Allocator						0.99324	0.66614	0.06992	0.00320	0.22771	0.00285	0.02612	0.00407	-	-
289																
290	Function Allocator for Electric Revenue:															
291	Return + Pretax Op Exp		6,136,902	(22,585,428)	(16,448,526)	191,817	3,311,941	2,087,377	185,370	12,250	779,009	9,482	108,678	23,449	102,053	4,273
292	Less Lighting Facilities		(106,326)		(106,326)		(106,326)								(102,053)	(4,273)
293	Return & Pretax Op Exp net of Lighting Fac.		6,030,576	(22,585,428)	(16,554,852)	191,817	3,205,615	2,087,377	185,370	12,250	779,009	9,482	108,678	23,449	-	-
294	Function Allocator for Electric Revenue						1.00000	0.65116	0.05783	0.00382	0.24301	0.00296	0.03390	0.00731	0.00000	0.00000
295																
296																
297	**Revenue Credits**															
298	Transmission		14,526	0	14,526	4,304	10,222	6,412	553	34	2,777	29	413	4	-	-
299	Distribution Primary		239	0	239	-	239	153	14	1	62	1	6	2	-	-
300	Distribution Secondary		7,228	0	7,228	-	7,228	5,620	475	10	1,059	-	32	32	-	-
301	Distribution Service		33,309	0	33,309	-	33,309	29,087	2,136	242	789	0	1	1,054	-	-
302	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	0	274	-	274	239	18	2	7	0	0	9	-	-
304	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
305	Wholesale 100%		191,461	0	191,461	191,461	-	-	-	-	-	-	-	-	-	-
306	Rate Base		582	0	582	45	537	337	30	2	130	2	18	3	16	1
307	Total Revenue Credits		247,619	0	247,619	195,810	51,809	41,848	3,226	290	4,824	32	469	1,104	16	1
308	Total Revenue Credits Allocator						0.20923	0.80773	0.06227	0.00560	0.09311	0.00061	0.00905	0.02130	0.00030	0.00001
309																
310	[redacted]															
311	**O&M Expense**															
312	Production Demand															
313	Production Base Demand		32,622		32,622	0	32,622	19,656	1,777	125	9,364	112	1,510	77	-	-
314	Production Intermediate Demand		2,921		2,921	140	2,781	1,676	152	11	798	10	129	7	-	-
315	Production Peaking Demand		4,990		4,990	118	4,872	2,936	265	19	1,398	17	226	12	-	-
316	Production Solar Demand		14,806		14,806	0	14,806	8,922	807	57	4,250	51	686	35	-	-
317	Production Demand O&M Subtotal		55,339	0	55,339	258	55,081	33,189	3,001	211	15,810	189	2,550	131	0	0
318	Production Demand O&M Allocators						0.99534	0.60255	0.05448	0.00383	0.28704	0.00343	0.04630	0.00237	0.00000	0.00000
319																
320	Production Energy															
321	Production Base Energy		102,441		102,441	0	102,440	54,116	5,692	540	34,132	525	6,572	864	-	-
322	Production Intermediate Energy		9,887		9,887	594	9,293	4,909	516	49	3,096	48	596	78	-	-
323	Production Peaking Energy		8,478		8,478	175	8,303	4,386	461	44	2,767	43	533	70	-	-
324	Production Solar Energy		7,757		7,757	0	7,757	4,098	431	41	2,585	40	498	65	-	-
325	Production Energy O&M Subtotal		128,563	0	128,563	770	127,793	67,509	7,100	674	42,580	655	8,198	1,078	0	0
326	Production Energy O&M Allocators						0.99401	0.52827	0.05556	0.00527	0.33319	0.00512	0.06415	0.00843	0.00000	0.00000
327																
328	Production O&M Total		183,902	0	183,902	1,028	182,874	100,698	10,101	885	58,390	844	10,749	1,208	0	0
329	Production O&M Total Allocators						0.99441	0.55064	0.05524	0.00484	0.31929	0.00461	0.05878	0.00661	0.00000	0.00000
330																
331	Transmission															
332	Production Base Demand		235		235	0	235	142	13	1	67	1	11	1	-	-
333	Production Intermediate Demand		15		15	1	14	8	1	0	4	0	1	0	-	-
334	Production Peaking Demand		126		126	3	123	74	7	0	35	0	6	0	-	-
335	Production Solar Demand		136		136	0	136	82	7	1	39	0	6	0	-	-
336	Transmission		30,910		30,910	9,159	21,751	13,645	1,177	73	5,909	62	878	8	-	-
337	Transmission - Radials		127		127	-	127	80	7	0	34	0	5	0	-	-
338	Transmission O&M Total		31,548	0	31,548	9,163	22,386	14,030	1,212	75	6,089	64	906	9	0	0
339	Transmission O&M Allocators						0.70957	0.62675	0.05412	0.00336	0.27200	0.00288	0.04049	0.00040	0.00000	0.00000
340																
341	Distribution															
342	Distribution Primary		47,740		47,740	-	47,740	30,584	2,813	129	12,448	199	1,135	432	-	-
343	Distribution Secondary		18,962		18,962	-	18,962	14,741	1,247	25	2,779	-	84	85	-	-
344	Distribution Service		9,988		9,988	-	9,988	8,722	641	73	236	0	0	316	-	-
345	Distribution Metering		9,776		9,776	-	9,776	7,878	808	69	679	2	19	321	-	-
346	Lighting Facilities		9,997		9,997	-	9,997	-	-	-	-	-	-	-	9,997	-
347	EV Solution		76		76	-	76	-	-	-	-	-	-	-	-	76
348	Distribution IS Equipment		25		25	-	25	-	-	-	-	-	25	-	-	-
349	Distribution O&M Total		96,564	0	96,564	0	96,564	61,925	5,509	296	16,142	202	1,264	1,153	9,997	76
350	Distribution O&M Allocators						1.00000	0.64128	0.05705	0.00307	0.16717	0.00209	0.01309	0.01194	0.10352	0.00079
351																
352	Customer Accounting															
353	Distribution Service		0		0	0	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241		241	0	241	194	20	2	17	0	0	8	-	-
355	Retail 100%, Class = # Bills		77,638		77,638	0	77,638	67,776	4,983	564	1,852	0	6	2,456	-	-
356	Customer Accounting O&M		77,879	0	77,879	0	77,879	67,971	5,003	565	1,869	0	6	2,464	0	0
357	Customer Accounting O&M Allocators						1.00000	0.87277	0.06424	0.00726	0.02400	0.00000	0.00008	0.03164	0.00000	0.00000
358																
359	Customer Serv & Info.															
360	Retail 100%, Class = # Bills		4,137		4,137		4,137	3,612	266	30	99	0	0	131	-	-
361	Customer Serv & Info. O&M		4,137	0	4,137	0	4,137	3,612	266	30	99	0	0	131	0	0
362	Customer Serv & Info. O&M Allocators						1.00000	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
363																
364	Sales															
365	Retail 100%, Class = # Bills		16,698		16,698	0	16,698	14,577	1,072	121	398	0	1	528	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
366	Sales O&M		16,698	0	16,698	0	16,698	14,577	1,072	121	398	0	1	528	0	0
367	Sales O&M Allocators						1.00000	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
368																
369	Admin and General															
370	Labor		184,024	(8,188)	175,836	4,632	171,204	111,106	9,843	814	37,596	501	5,886	2,107	3,259	93
371	Distribution Primary		0	0	0	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		24,718	0	24,718	1,680	23,038	14,396	1,279	78	5,568	66	758	125	747	21
373	Retail 100%, Class = # Bills		6,053	(2,745)	3,309	-	3,309	2,889	212	24	79	0	0	105	-	-
374	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		0	0	0	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		0	0	0	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		214,795	(10,932)	203,862	6,312	197,551	128,391	11,334	915	43,242	567	6,644	2,337	4,006	115
379	Admin & General O&M Allocators						0.96904	0.64991	0.05737	0.00463	0.21889	0.00287	0.03363	0.01183	0.02028	0.00058
380																
381	Recoverable Clause O&M															
382	Retail 100%, Removed		2,195,394	(2,195,394)	0		-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		6,200	(6,200)	0		-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0	0	0	0	0	0	0	0	0	0
385																
386	Total O&M		2,827,117	(2,212,526)	614,591	16,502	598,089	391,203	34,496	2,888	126,230	1,677	19,570	7,830	14,003	191
387	Total O&M Allocators						0.97315	0.65409	0.05768	0.00483	0.21106	0.00280	0.03272	0.01309	0.02341	0.00032
388																
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-	-	-	-	-	-	-	-	-	-
390	Total Adjusted O&M		2,827,117	(2,212,526)	614,591	16,502	598,089	391,203	34,496	2,888	126,230	1,677	19,570	7,830	14,003	191
391																
392																
393	**Depreciation Expense**															
394	Production Plant															
395	Production Base Demand		334,499	(4,414)	330,085	1	330,085	198,892	17,983	1,264	94,747	1,132	15,283	782	-	-
396	Production Intermediate Demand		49,702	7,364	57,066	2,732	54,334	32,739	2,960	208	15,596	186	2,516	129	-	-
397	Production Peaking Demand		19,735	11,253	30,988	734	30,254	18,230	1,648	116	8,684	104	1,401	72	-	-
398	Production Solar Demand		82,499	3,546	86,046	0	86,045	51,847	4,688	330	24,698	295	3,984	204	-	-
399	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		488,028	16,157	504,185	3,467	500,718	301,708	27,279	1,918	143,726	1,717	23,183	1,187	0	0
401	Production Plant Allocators						0.99312	0.60255	0.05448	0.00383	0.28704	0.00343	0.04630	0.00237	0.00000	0.00000
402																
403	Transmission Plant															
404	Production Base Demand		1,555		1,555	0	1,555	937	85	6	446	5	72	4	-	-
405	Production Intermediate Demand		96		96	5	91	55	5	0	26	0	4	0	-	-
406	Production Peaking Demand		921		921	22	899	542	49	3	258	3	42	2	-	-
407	Production Solar Demand		1,023		1,023	0	1,023	616	56	4	294	4	47	2	-	-
408	Transmission		155,993	166	156,159	46,271	109,888	68,934	5,946	368	29,852	315	4,435	38	-	-
409	Transmission - Radials		999		999	-	999	627	54	3	271	3	40	0	-	-
410	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		160,588	166	160,753	46,298	114,456	71,711	6,195	385	31,147	330	4,640	47	0	0
412	Transmission Plant Allocators						0.71200	0.62654	0.05412	0.00336	0.27213	0.00288	0.04054	0.00041	0.00000	0.00000
413																
414	Total Prod and Trans Plant		648,615	16,323	664,938	49,765	615,174	373,419	33,474	2,303	174,873	2,047	27,823	1,234	0	0
415	Prod and Trans Plant Allocators						0.92516	0.60701	0.05441	0.00374	0.28427	0.00333	0.04523	0.00201	0.00000	0.00000
416																
417	Distribution Plant															
418	Distribution Primary		155,381	5,373	160,754	-	160,754	102,984	9,473	435	41,916	672	3,821	1,453	-	-
419	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		83,375	(8,405)	74,970	-	74,970	58,285	4,930	100	10,987	-	334	334	-	-
421	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		19,352	4,020	23,373	-	23,373	20,410	1,499	170	553	0	1	740	-	-
423	Distribution Metering		28,507	1,143	29,650	-	29,650	23,891	2,452	209	2,059	7	57	974	-	-
424	Lighting Facilities		35,675	2,397	38,072	-	38,072	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,327	0	2,327	-	2,327	-	-	-	-	-	-	-	-	2,327

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
427	Distribution Plant Total		324,617	4,528	329,145	0	329,145	205,570	18,354	915	55,516	679	4,213	3,501	38,072	2,327
428	Distribution Plant Allocators						1.00000	0.62456	0.05576	0.00278	0.16867	0.00206	0.01280	0.01064	0.11567	0.00707
429																
430	Total Trans and Dist Plant		485,205	4,694	489,899	46,298	443,601	277,281	24,549	1,300	86,663	1,009	8,853	3,548	38,072	2,327
431	Total Trans and Dist Plant Allocators						0.90550	0.62507	0.05534	0.00293	0.19536	0.00227	0.01996	0.00800	0.08583	0.00524
432																
433	Total Prod, Trans and Dist Plant		973,233	20,851	994,084	49,765	944,319	578,989	51,828	3,218	230,389	2,726	32,036	4,735	38,072	2,327
434	Total Prod, Trans and Dist Plant Allocators						0.94994	0.61313	0.05488	0.00341	0.24397	0.00289	0.03393	0.00501	0.04032	0.00246
435																
436	General & Intangible Plant															
437	Labor		89,542	(1,967)	87,575	2,307	85,268	55,337	4,902	405	18,724	249	2,932	1,049	1,623	46
438	Retail 100%, Class = # Bills		10,834		10,834	-	10,834	9,458	695	79	259	0	1	343	-	-
439	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		100,377	(1,967)	98,409	2,307	96,103	64,795	5,598	484	18,983	249	2,932	1,392	1,623	46
441	General & Intangible Plant Allocators						0.97656	0.67422	0.05825	0.00503	0.19753	0.00260	0.03051	0.01448	0.01689	0.00048
442																
443	Energy Storage Plant															
444	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
447																
448	Other															
449	Labor		0	0	0	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,513	874	6,388	-	6,388	5,576	410	46	152	0	0	202	-	-
451	Retail 100%, Class = Net Plant		1,308	18,752	20,060	-	20,060	12,571	1,116	66	4,849	58	645	108	624	22
452	Retail 100%, Class = T&D		581	0	581	-	581	370	33	2	123	1	13	4	33	1
453	Retail 100%, Class = Metering		6,281	862	7,143	-	7,143	5,756	591	50	496	2	14	235	-	-
454	Retail 100%, Class = Dist Secondary		1,851	0	1,851	-	1,851	1,439	122	2	271	-	8	8	-	-
455	Retail 100%, Class = Prod		4,383	0	4,383	-	4,383	2,641	239	17	1,258	15	203	10	-	-
456	Retail 100%, Removed		12,518	(12,518)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		32,435	7,971	40,405	0	40,405	28,353	2,510	184	7,150	76	884	568	657	23
459																
460	Total Depreciation Expense		1,106,044	26,854	1,132,898	52,071	1,080,827	672,137	59,935	3,886	256,522	3,052	35,853	6,694	40,352	2,396
461	Total Depreciation Expense Allocators						0.95404	0.62187	0.05545	0.00359	0.23734	0.00282	0.03317	0.00619	0.03733	0.00222
462																
463																
464	**Taxes Other than Income Tax**															
465	Labor		16,879	0	16,879	445	16,434	10,665	945	78	3,609	48	565	202	313	9
466	Net Total Plant		194,767	0	194,767	15,312	179,454	112,462	9,983	594	43,380	519	5,771	969	5,579	197
467	Transmission		4,108	(4,108)	0	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		7,141	(7,141)	0	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		274,129	(274,129)	0	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		497,023	(285,378)	211,645	15,757	195,889	123,127	10,928	672	46,989	567	6,337	1,171	5,892	206
471	Total Taxes Other Allocator						0.92555	0.62856	0.05579	0.00343	0.23987	0.00290	0.03235	0.00598	0.03008	0.00105
472																
473																
474	**Income Tax Expense**															
475	Total Revenue	Line 13	5,857,886	(2,672,426)	3,185,460	215,675	2,969,785	1,917,047	199,306	9,366	652,719	8,128	75,932	12,455	88,816	6,016
476	Total Oper. Exp. Before Tax	Line 20	4,430,184	(2,472,373)	1,957,811	84,330	1,873,480	1,185,638	105,286	7,441	429,421	5,293	61,717	15,688	60,206	2,791
477	Net Oper. Income (NOI) before Tax		1,427,702	(200,053)	1,227,649	131,344	1,096,305	731,410	94,021	1,924	223,299	2,835	14,215	(3,233)	28,610	3,224
478	Interest Expense	Line 8 x WACC	455,725	(46,192)	409,534	31,883	377,650	236,741	21,025	1,262	91,780	1,100	12,329	2,037	10,986	389
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	971,977	(153,861)	818,116	99,461	718,654	494,669	72,995	662	131,519	1,735	1,886	(5,271)	17,623	2,835
480																
481	State Income Tax Expense															
482	Net Oper. Income Less Int. Exp.	Line 479	971,977	(153,861)	818,116	99,461	718,654	494,669	72,995	662	131,519	1,735	1,886	(5,271)	17,623	2,835
483	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,514	20,764	12,975	1,153	70	5,018	60	683	113	674	19
484	State Temporary Differences	JSS Sch. 12	(673,572)		(673,572)	(45,781)	(627,791)	(392,297)	(34,846)	(2,120)	(151,719)	(1,807)	(20,643)	(3,413)	(20,363)	(583)
485	State Taxable Income	Ln 482:484	320,683	(153,861)	166,822	55,194	111,627	115,347	39,302	(1,388)	(15,182)	(12)	(18,074)	(8,571)	(2,066)	2,272
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	17,638	(8,462)	9,175	3,036	6,140	6,344	2,162	(76)	(835)	(1)	(994)	(471)	(114)	125

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
488	State Income Tax (Def.)	Ln 484 x Ln 486	37,046		37,046	2,518	34,529	21,576	1,917	117	8,345	99	1,135	188	1,120	32
489	State Portion of Direct Adjs.	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	54,684	(8,462)	46,222	5,554	40,668	27,920	4,078	40	7,510	99	141	(284)	1,006	157
491																
492	Federal Income Tax Expense															
493	Net Oper. Income Less Int. Exp.	Line 479	971,977	(153,861)	818,116	99,461	718,654	494,669	72,995	662	131,519	1,735	1,886	(5,271)	17,623	2,835
494	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,514	20,764	12,975	1,153	70	5,018	60	683	113	674	19
495	Fed Temporary Differences	JSS Sch. 12	(652,210)		(652,210)	(44,329)	(607,881)	(379,855)	(33,741)	(2,053)	(146,907)	(1,750)	(19,989)	(3,304)	(19,718)	(564)
496	State Income Tax Exp. (Cur.)	Line 487	(17,638)	8,462	(9,175)	(3,036)	(6,140)	(6,344)	(2,162)	76	835	1	994	471	114	(125)
497	Fed. Taxable Income	Ln 493:496	324,407	(145,399)	179,009	53,611	125,398	121,445	38,246	(1,244)	(9,536)	46	(16,425)	(7,991)	(1,307)	2,165
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	68,126	(30,534)	37,592	11,258	26,334	25,503	8,032	(261)	(2,002)	10	(3,449)	(1,678)	(274)	455
500	Current NOL Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	68,126	(30,534)	37,592	11,258	26,334	25,503	8,032	(261)	(2,002)	10	(3,449)	(1,678)	(274)	455
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	136,964	-	136,964	9,309	127,655	79,770	7,086	431	30,851	367	4,198	694	4,141	119
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,780)	-	(7,780)	(529)	(7,251)	(4,531)	(402)	(24)	(1,752)	(21)	(238)	(39)	(235)	(7)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(811)	(72)	(4)	(313)	(4)	(43)	(7)	(42)	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)		(64,563)		(64,563)	(40,045)	(3,563)	(229)	(15,593)	(183)	(2,242)	(357)	(2,317)	(32)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(250)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,442)	(1,194)	(73)	(5,199)	(62)	(707)	(117)	(698)	(20)
508	Total Federal Income Tax Exp.	Ln 501:507	108,090	(30,819)	77,271	18,305	58,966	46,194	9,864	(162)	5,894	106	(2,496)	(1,507)	561	513
509																
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	85,763	(38,996)	46,767	14,294	32,473	31,847	10,193	(338)	(2,838)	9	(4,443)	(2,149)	(388)	580
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	166,231	-	166,231	11,298	154,932	96,815	8,600	523	37,443	446	5,095	842	5,025	144
512	Total Direct Adjs.	Ln 489 + Ln 506	(429)	-	(429)	(29)	(400)	(250)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,442)	(1,194)	(73)	(5,199)	(62)	(707)	(117)	(698)	(20)
514	Total Amortization of ITC	Line 504	(1,012)	(285)	(1,297)	-	(1,297)	(811)	(72)	(4)	(313)	(4)	(43)	(7)	(42)	(1)
515	Total Amortization of PTC	Line 505	(64,563)	-	(64,563)	-	(64,563)	(40,045)	(3,563)	(229)	(15,593)	(183)	(2,242)	(357)	(2,317)	(32)
516	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	162,774	(39,281)	123,492	23,858	99,634	74,114	13,942	(122)	13,403	205	(2,354)	(1,791)	1,567	670
518																
519	Effective Tax Rate	Ln 510:512 /Ln479	25.88%	25.35%	25.98%	25.70%	26.02%	25.96%	25.71%	27.83%	26.24%	26.15%	33.82%	24.84%	26.24%	25.50%
520																
521	**Income Tax Expense Based on Return**															
522	**Federal Income Tax (FIT) Calculation**															
523	Return on Rate Base	Line 26	1,706,718	(20,113,055)	(18,406,337)	107,486	1,438,460	901,739	80,084	4,809	349,588	4,189	46,961	7,761	41,847	1,482
524	Interest Expense	Line 8 x WACC	(455,725)	46,192	(409,534)	(31,883)	(377,650)	(236,741)	(21,025)	(1,262)	(91,780)	(1,100)	(12,329)	(2,037)	(10,986)	(389)
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,514	20,764	12,975	1,153	70	5,018	60	683	113	674	19
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(250)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(811)	(72)	(4)	(313)	(4)	(43)	(7)	(42)	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	-	(64,563)	-	(64,563)	(40,045)	(3,563)	(229)	(15,593)	(183)	(2,242)	(357)	(2,317)	(32)
529	Amort of Excess ADIT	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,442)	(1,194)	(73)	(5,199)	(62)	(707)	(117)	(698)	(20)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(652,210)	-	(652,210)	(44,329)	(607,881)	(379,855)	(33,741)	(2,053)	(146,907)	(1,750)	(19,989)	(3,304)	(19,718)	(564)
532	Deferred Tax Federal	Ln 531 x Ln 498	136,964	-	136,964	9,309	127,655	79,770	7,086	431	30,851	367	4,198	694	4,141	119
533	Base for FIT Computation	Ln 523:532	668,805	(20,067,149)	(19,398,344)	40,363	513,577	323,340	28,706	1,687	125,568	1,517	16,518	2,742	12,887	613
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	177,784	(5,334,305)	(5,156,522)	10,729	136,520	85,951	7,631	448	33,379	403	4,391	729	3,426	163
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(250)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(811)	(72)	(4)	(313)	(4)	(43)	(7)	(42)	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	-	(64,563)	-	(64,563)	(40,045)	(3,563)	(229)	(15,593)	(183)	(2,242)	(357)	(2,317)	(32)
539	Amort of Excess ADIT	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,442)	(1,194)	(73)	(5,199)	(62)	(707)	(117)	(698)	(20)
540	Total FIT before Adding Deferred	Ln 535:539	88,564	(5,334,591)	(5,246,027)	8,995	48,749	31,403	2,780	141	12,177	153	1,385	245	355	109
541	Total FIT - Deferred	Line 532	136,964	-	136,964	9,309	127,655	79,770	7,086	431	30,851	367	4,198	694	4,141	119
542	Total FIT - Current & Deferred	Ln 540:541	225,528	(5,334,591)	(5,109,063)	18,305	176,404	111,173	9,865	572	43,028	520	5,583	939	4,496	228
543																
544	**State Income Tax (SIT) Calculation**															
545	NOIBT	Line 44	1,706,718	(20,113,055)	(18,406,337)	107,486	1,438,460	901,739	80,084	4,809	349,588	4,189	46,961	7,761	41,847	1,482
546	Interest Expense	Line 27 x WACC	(455,725)	46,192	(409,534)	(31,883)	(377,650)	(236,741)	(21,025)	(1,262)	(91,780)	(1,100)	(12,329)	(2,037)	(10,986)	(389)
547	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,514	20,764	12,975	1,153	70	5,018	60	683	113	674	19
548	Temporary State Differences	JSS Sch. 12	(673,572)	-	(673,572)	(45,781)	(627,791)	(392,297)	(34,846)	(2,120)	(151,719)	(1,807)	(20,643)	(3,413)	(20,363)	(583)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
549	State Deferred Tax	Ln 548 x Ln 486	37,046	-	37,046	2,518	34,529	21,576	1,917	117	8,345	99	1,135	188	1,120	32
550	Net FIT Allowable	Line 542	225,528	(5,334,591)	(5,109,063)	18,305	176,404	111,173	9,865	572	43,028	520	5,583	939	4,496	228
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	862,273	(25,401,454)	(24,539,181)	52,159	664,716	418,425	37,148	2,185	162,479	1,962	21,389	3,551	16,787	789
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	50,185	(1,478,392)	(1,428,206)	3,036	38,687	24,353	2,162	127	9,456	114	1,245	207	977	46
555	Total SIT - Deferred	Line 549	37,046	-	37,046	2,518	34,529	21,576	1,917	117	8,345	99	1,135	188	1,120	32
556	Total SIT - Current & Deferred	Ln 554:555	87,232	(1,478,392)	(1,391,160)	5,554	73,216	45,929	4,079	244	17,801	214	2,380	394	2,097	78
557																
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
559																
560	Total FIT & SIT Based on Return	Lines 542,556	312,759	(6,812,982)	(6,500,223)	23,858	249,620	157,102	13,944	816	60,829	734	7,963	1,334	6,593	306
561	Total Income Tax Allocator						(0.03840)	0.62936	0.05586	0.00327	0.24368	0.00294	0.03190	0.00534	0.02641	0.00123
562																
563	[redacted]															
564	**Labor Allocator**															
565	Production Base Demand				$24,609	1.00000	24,609	14,828	1,341	94	7,064	84	1,139	58	-	-
566	Production Intermediate Demand				4,507	0.95212	4,291	2,585	234	16	1,232	15	199	10	-	-
567	Production Peaking Demand				3,540	0.97632	3,456	2,082	188	13	992	12	160	8	-	-
568	Production Solar Demand				108	1.00000	108	65	6	0	31	0	5	0	-	-
569	Production Base Energy				41,131	1.00000	41,131	21,728	2,285	217	13,705	211	2,639	347	-	-
570	Production Intermediate Energy				5,393	0.93990	5,069	2,678	282	27	1,689	26	325	43	-	-
571	Production Peaking Energy				2,248	0.97934	2,201	1,163	122	12	733	11	141	19	-	-
572	Production Solar Energy				6,633	1.00000	6,633	3,504	369	35	2,210	34	426	56	-	-
573	Subtotal Production				88,168	0.99240	87,498	48,634	4,826	414	27,655	393	5,034	541	0	0
574	Transmission				13,729	0.70369	9,661	6,052	523	33	2,629	28	392	4	-	-
575	Distribution				39,404	1.00000	39,404	25,300	2,242	105	7,253	91	594	389	3,334	95
576	Subtotal Prod, Trans and Dist				141,301	0.96647	136,563	79,986	7,591	552	37,538	512	6,019	934	3,334	95
577	Customer Accounts				27,858	1.00000	27,858	24,314	1,790	202	669	0	2	881	-	-
578	Customer Service & Info.				5,067	1.00000	5,067	4,423	325	37	121	0	0	160	-	-
579	Sales				5,666	1.00000	5,666	4,947	364	41	135	0	0	179	-	-
580	Subtotal before Admin & Gen				179,892	0.97366	175,154	113,669	10,070	832	38,463	512	6,022	2,155	3,334	95
581	Admin & General				80,612	0.97366	78,489	50,937	4,512	373	17,236	230	2,699	966	1,494	43
582	Total				260,504	0.97366	253,642	164,606	14,582	1,205	55,699	742	8,721	3,121	4,828	138
583	Total Labor Allocator						0.97366	0.64897	0.05749	0.00475	0.21959	0.00293	0.03438	0.01231	0.01904	0.00054

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	26,060,891	10,846,105	388,811	4,442,798	5,501,631	-	2,446,957	-	722,728	466,536	8,017	845,326	391,981
3	Accum. Depreciation & Amort.	Line 171	(7,310,022)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	-	(663,038)	-	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
4	Net Plant in Service		18,750,870	6,827,832	208,911	3,798,524	4,500,812	-	1,783,920	-	494,121	319,056	4,743	582,935	230,017
5	Construction Work in Progress	Line 229	1,090,299	655,437	7,146	194,580	164,238	-	55,499	-	2,804	2,164	668	2,817	4,947
6	Plant Held for Future Use	Line 239	115,262	93,211	1,059	16,933	2,975	-	186	-	55	37	1	64	741
7	Working Capital	Line 265	577,840	126,636	97,493	92,738	104,186	-	42,401	-	8,825	17,088	136	11,560	76,777
8	Total Rate Base		20,534,270	7,703,116	314,609	4,102,775	4,772,211	-	1,882,005	-	505,805	338,344	5,548	597,376	312,482
9															
10	**Revenue**														
11	Class Revenue	Line 287	2,917,976	1,139,474	203,031	408,375	536,501	-	232,950	-	67,461	65,917	444	88,800	175,024
12	Revenue Credits	Line 307	51,809	201	8	10,329	363	-	7,277	-	33,322	9	0	16	282
13	Total Revenue		2,969,785	1,139,675	203,039	418,704	536,865	-	240,228	-	100,783	65,926	444	88,816	175,306
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	598,089	97,221	181,931	34,935	73,813	-	30,634	-	13,413	12,311	63	14,003	139,765
17	Depreciation	Line 460	1,080,827	531,941	27,015	119,676	176,350	-	85,851	-	25,318	38,090	21	40,352	36,213
18	Tax Other Than Income Tax	Line 470	195,889	68,421	7,163	37,230	45,111	-	17,978	-	4,996	3,234	48	5,892	5,814
19	Gain/Loss on Disposition	Line 471	(1,323)	(482)	(15)	(268)	(318)	-	(126)	-	(35)	(23)	(0)	(41)	(16)
20	Operating Expense before Tax		1,873,480	697,102	216,094	191,573	294,957	-	134,337	-	43,692	53,612	132	60,206	181,775
21	Income Tax Expense	Line 517	99,634	33,305	(6,632)	29,693	26,439	-	10,524	-	9,595	(80)	19	1,567	(4,797)
22	Total Operating Expense		1,973,115	730,408	209,462	221,266	321,396	-	144,862	-	53,287	53,532	151	61,773	176,979
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	996,671	409,268	(6,423)	197,438	215,469	-	95,366	-	47,496	12,394	293	27,043	(1,673)
26	Net Operating Income Required	Ln 8 x Ln 34	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(441,790)	(130,349)	(28,462)	(89,968)	(118,833)	-	(36,471)	-	12,064	(11,308)	(95)	(14,804)	(23,562)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(593,446)	(175,094)	(38,233)	(120,852)	(159,625)	-	(48,991)	-	16,205	(15,189)	(128)	(19,886)	(31,651)
30															
31	**Total Class Cost of Service**	Ln 26+22-12	3,359,766	1,269,823	231,493	498,343	655,334	-	269,422	-	55,397	77,224	539	103,604	198,586
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.85%	5.31%	-2.04%	4.81%	4.52%	0.00%	5.07%	0.00%	9.39%	3.66%	5.29%	4.53%	-0.54%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	2,917,976	1,139,474	203,031	408,375	536,501		232,950		67,461	65,917	444	88,800	175,024
37		Ln 29	593,446	175,094	38,233	120,852	159,625		48,991		(16,205)	15,189	128	19,886	31,651
38		Ln 37 / Ln 36	20.34%	15.37%	18.83%	29.59%	29.75%		21.03%		-24.02%	23.04%	28.87%	22.39%	18.08%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		6,928,442	6,928,442	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		575,926	575,926	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		632,012	632,012	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		2,296,356	2,296,356	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,432,735	10,432,735	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		84,165	84,165	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		4,950	4,950	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,890	43,890	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,331,392	-	-	4,331,392	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		4,558,566	181,755	0	4,376,810	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03987	0.00000	0.96013	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		14,991,300	10,614,490	0	4,376,810	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70804	0.00000	0.29196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		5,348,331	-	-	-	5,348,331	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,355,248	-	-	-	-	-	2,355,248	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		702,590	-	-	-	-	-	-	-	702,590	-	-	-	-
71	Distribution Metering		452,944	-	-	-	-	-	-	-	-	452,944	-	-	-
72	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	821,771	-
73	EV Solution		23,526	-	-	-	-	-	23,526	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		9,712,203	0	0	0	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55068	0.00000	0.24493	0.00000	0.07234	0.04664	0.00080	0.08461	0.00000
77															
78	Total Trans and Dist Plant		14,270,769	181,755	0	4,376,810	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01274	0.00000	0.30670	0.37478	0.00000	0.16669	0.00000	0.04923	0.03174	0.00055	0.05758	0.00000
80															
81	Total Prod, Trans and Dist Plant		24,703,503	10,614,490	0	4,376,810	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42968	0.00000	0.17717	0.21650	0.00000	0.09629	0.00000	0.02844	0.01834	0.00032	0.03327	0.00000
83															
84	General & Intangible Plant														
85	Labor		1,237,437	231,615	388,811	65,988	153,300	-	68,183	-	20,138	13,592	223	23,555	272,030
86	Retail 100%, Class = # Bills		121,956	-	-	-	-	-	-	-	-	-	-	-	121,956
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,359,392	231,615	388,811	65,988	153,300	0	68,183	0	20,138	13,592	223	23,555	393,986
89	General & Intangible Plant Allocators		1.00000	0.17038	0.28602	0.04854	0.11277	0.00000	0.05016	0.00000	0.01481	0.01000	0.00016	0.01733	0.28982
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	-	-	-	-	-	-	-	-	-	-	-	(2,005)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
104															
105	Total Gross Electric Plant in Service		26,060,891	10,846,105	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
106	Total Gross Electric Plant Allocators		1.00000	0.41618	0.01492	0.17048	0.21111	0.00000	0.09389	0.00000	0.02773	0.01790	0.00031	0.03244	0.01504
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		2,824,093	2,824,093	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		369,560	369,560	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		441,133	441,133	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		255,252	255,252	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,890,039	3,890,039	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		14,416	14,416	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2,077	2,077	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		2,607	2,607	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,968	1,968	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		608,292	-	-	608,292	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		634,810	21,068	0	613,743	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03319	0.00000	0.96681	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		4,524,849	3,911,106	0	613,743	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86436	0.00000	0.13564	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		929,888	-	-	-	929,888	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		628,186	-	-	-	-	-	628,186	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		219,290	-	-	-	-	-	-	-	219,290	-	-	-	-
139	Distribution Metering		141,192	-	-	-	-	-	-	-	-	141,192	-	-	-
140	EV Solution		3,304	-	-	-	-	-	3,304	-	-	-	-	-	-
141	Lighting Facilities		251,493	-	-	-	-	-	-	-	-	-	-	251,493	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		2,176,522	0	0	0	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42724	0.00000	0.29014	0.00000	0.10075	0.06487	0.00146	0.11555	0.00000
145															
146	Total Trans and Dist Plant		2,811,332	21,068	0	613,743	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00749	0.00000	0.21831	0.33076	0.00000	0.22462	0.00000	0.07800	0.05022	0.00113	0.08946	0.00000
148															
149	Total Prod, Trans and Dist Plant		6,701,371	3,911,106	0	613,743	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58363	0.00000	0.09158	0.13876	0.00000	0.09423	0.00000	0.03272	0.02107	0.00047	0.03753	0.00000
151															
152	General & Intangible Plant														
153	Labor		572,553	107,167	179,900	30,532	70,931	-	31,548	-	9,318	6,289	103	10,899	125,866
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169	-	-	-	-	-	-	-	-	-	-	-	33,169
156	General & Intangible Plant Total		605,722	107,167	179,900	30,532	70,931	0	31,548	0	9,318	6,289	103	10,899	159,035
157	General & Intangible Plant Allocators		1.00000	0.17692	0.29700	0.05041	0.11710	0.00000	0.05208	0.00000	0.01538	0.01038	0.00017	0.01799	0.26255
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	-	-	-	-	-	-	-	-	-	-	-	2,928
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,928	0	0	0	0	0	0	0	0	0	0	0	2,928
170															
171	Total Accumulated Depreciation		7,310,022	4,018,273	179,900	644,275	1,000,819	0	663,038	0	228,608	147,481	3,274	262,391	161,964
172	Total Accum Deprec Allocators		1.00000	0.54969	0.02461	0.08814	0.13691	0.00000	0.09070	0.00000	0.03127	0.02018	0.00045	0.03589	0.02216
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		10,432,735	10,432,735	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(3,890,039)	(3,890,039)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,542,696	6,542,696	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		4,558,566	181,755	0	4,376,810	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(634,810)	(21,068)	0	(613,743)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		3,923,755	160,688	0	3,763,068	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04095	0.00000	0.95905	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		9,712,203	0	0	0	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
187	Distribution Reserve		(2,176,522)	0	0	0	(929,888)	0	(631,490)	0	(219,290)	(141,192)	(3,170)	(251,493)	0
188	Distribution Net Plant		7,535,681	0	0	0	4,418,443	0	1,747,284	0	483,300	311,752	4,623	570,279	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58634	0.00000	0.23187	0.00000	0.06413	0.04137	0.00061	0.07568	0.00000
190															
191	General & Intangible Gross Plant		1,359,392	231,615	388,811	65,988	153,300	0	68,183	0	20,138	13,592	223	23,555	393,986
192	General & Intangible Reserve		(605,722)	(107,167)	(179,900)	(30,532)	(70,931)	0	(31,548)	0	(9,318)	(6,289)	(103)	(10,899)	(159,035)
193	General & Intangible Net Plant		753,670	124,449	208,911	35,456	82,369	0	36,635	0	10,821	7,303	120	12,656	234,950
194	General & Intangible Net Plant Allocators		1.00000	0.16512	0.27719	0.04704	0.10929	0.00000	0.04861	0.00000	0.01436	0.00969	0.00016	0.01679	0.31174
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
202	Other Reserve		(2,928)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(2,928)
203	Other Net Plant		(4,933)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(4,933)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		26,060,891	10,846,105	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
207	Total Reserve		(7,310,022)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	0	(663,038)	0	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
208	Total Net Plant in Service		18,750,870	6,827,832	208,911	3,798,524	4,500,812	0	1,783,920	0	494,121	319,056	4,743	582,935	230,017
209	Total Net Plant Allocators		1.00000	0.36413	0.01114	0.20258	0.24003	0.00000	0.09514	0.00000	0.02635	0.01702	0.00025	0.03109	0.01227
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		174,431	174,431	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		22,353	22,353	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		14,600	14,600	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		444,040	444,040	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		195,750	-	-	195,750	-	-	-	-	-	-	-	-	-
218	Distribution Primary		164,217	-	-	-	164,217	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		55,352	-	-	-	-	-	55,352	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,740	-	-	-	-	-	-	-	2,740	-	-	-	-
223	Distribution Metering		2,111	-	-	-	-	-	-	-	-	2,111	-	-	-
224	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	667	-	-
226	Labor		23,164	4,336	7,278	1,235	2,870	-	1,276	-	377	254	4	441	5,092
227	Retail 100%, Class = Net Plant		(11,872)	(4,323)	(132)	(2,405)	(2,850)	-	(1,129)	-	(313)	(202)	(3)	(369)	(146)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,090,299	655,437	7,146	194,580	164,238	0	55,499	0	2,804	2,164	668	2,817	4,947
230	Total Construction Work in Progress Allocator		1.00000	0.60115	0.00655	0.17846	0.15064	0.00000	0.05090	0.00000	0.00257	0.00198	0.00061	0.00258	0.00454
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		91,433	91,433	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		16,754	-	-	16,754	-	-	-	-	-	-	-	-	-
237	Distribution Primary		2,557	-	-	-	2,557	-	-	-	-	-	-	-	-
238	Labor		3,371	631	1,059	180	418	-	186	-	55	37	1	64	741
239	Plant Held for Future Use Total		115,262	93,211	1,059	16,933	2,975	0	186	0	55	37	1	64	741
240	Plant Held for Future Use Allocator		1.00000	0.80869	0.00919	0.14691	0.02581	0.00000	0.00161	0.00000	0.00048	0.00032	0.00001	0.00056	0.00643
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
244	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		6,819	6,819	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		7,438	7,438	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		112,484	-	112,484	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		94,574	-	94,574	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(395,714)	(64,325)	(120,371)	(23,114)	(48,837)	-	(20,268)	-	(8,874)	(8,145)	(42)	(9,265)	(92,473)
255	Retail 100%, Class = # Bills		157,877	-	-	-	-	-	-	-	-	-	-	-	157,877
256	Retail 100%, Class = Prod		(205,287)	(205,287)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		463,862	168,908	5,168	93,969	111,342	-	44,131	-	12,224	7,893	117	14,421	5,690
258	Retail 100%, Class = T&D		(101,598)	(1,294)	-	(31,160)	(38,077)	-	(16,935)	-	(5,002)	(3,225)	(55)	(5,850)	-
259	Retail 100%, Class = Metering		13,801	-	-	-	-	-	-	-	-	13,801	-	-	-
260	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,873)	(8,873)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		377,809	157,238	5,637	64,408	79,758	-	35,474	-	10,478	6,763	116	12,255	5,683
264	Gross Trans Plant		(11,836)	(472)	-	(11,364)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		577,840	126,636	97,493	92,738	104,186	0	42,401	0	8,825	17,088	136	11,560	76,777
266	Total Working Capital Allocator		1.00000	0.21915	0.16872	0.16049	0.18030	0.00000	0.07338	0.00000	0.01527	0.02957	0.00024	0.02001	0.13287
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		26,060,891	10,846,105	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
271	Accumulated Depreciation		(7,310,022)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	0	(663,038)	0	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
272	Net Electric Plant in Service		18,750,870	6,827,832	208,911	3,798,524	4,500,812	0	1,783,920	0	494,121	319,056	4,743	582,935	230,017
273	Construction Work in Progress		1,090,299	655,437	7,146	194,580	164,238	0	55,499	0	2,804	2,164	668	2,817	4,947
274	Plant Held for Future Use		115,262	93,211	1,059	16,933	2,975	0	186	0	55	37	1	64	741
275	Working Capital		577,840	126,636	97,493	92,738	104,186	0	42,401	0	8,825	17,088	136	11,560	76,777
276	Total Rate Base		20,534,270	7,703,116	314,609	4,102,775	4,772,211	0	1,882,005	0	505,805	338,344	5,548	597,376	312,482
277	Total Rate Base Allocator		1.00000	0.37513	0.01532	0.19980	0.23240	0.00000	0.09165	0.00000	0.02463	0.01648	0.00027	0.02909	0.01522
278															
279															
280	**Class Revenue**														
281	Present Revenue		2,738,105	1,054,418	203,031	408,375	536,501	-	226,935	-	67,461	65,917	444	-	175,024
282	Production Solar Demand		85,056	85,056	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
284	Lighting Facilities Revenue		88,800											88,800	
285	Retail Revenue		2,917,976	1,139,474	203,031	408,375	536,501	-	232,950	-	67,461	65,917	444	88,800	175,024
286	Wholesale 100%														
287	Total Class Revenue		2,917,976	1,139,474	203,031	408,375	536,501	0	232,950	0	67,461	65,917	444	88,800	175,024
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.39050	0.06958	0.13995	0.18386	0.00000	0.07983	0.00000	0.02312	0.02259	0.00015	0.03043	0.05998
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		3,311,941	1,236,719	238,133	478,980	629,258	-	266,175	-	79,124	77,313	521	102,053	203,665
292	Less Lighting Facilities		(102,053)											(102,053)	
293	Return & Pretax Op Exp net of Lighting Fac.		3,209,888	1,236,719	238,133	478,980	629,258	-	266,175	-	79,124	77,313	521	-	203,665
294	Function Allocator for Electric Revenue		1.00000	0.38528	0.07419	0.14922	0.19604	0.00000	0.08292	0.00000	0.02465	0.02409	0.00016	0.00000	0.06345
295															
296															
297	**Revenue Credits**														
298	Transmission		10,222	-	-	10,222	-	-	-	-	-	-	-	-	-
299	Distribution Primary		239	-	-	-	239	-	-	-	-	-	-	-	-
300	Distribution Secondary		7,228	-	-	-	-	-	7,228	-	-	-	-	-	-
301	Distribution Service		33,309	-	-	-	-	-	-	-	33,309	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	-	-	-	-	-	-	-	-	-	-	-	274
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		537	201	8	107	125	-	49	-	13	9	0	16	8
307	Total Revenue Credits		51,809	201	8	10,329	363	0	7,277	0	33,322	9	0	16	282
308	Total Revenue Credits Allocator		1.00000	0.00389	0.00016	0.19937	0.00701	0.00000	0.14047	0.00000	0.64318	0.00017	0.00000	0.00030	0.00545
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		32,622	32,622	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		2,781	2,781	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		4,872	4,872	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		14,806	14,806	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		55,081	55,081	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		102,440	-	102,440	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		9,293	-	9,293	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		8,303	-	8,303	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		7,757	-	7,757	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		127,793	0	127,793	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		182,874	55,081	127,793	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.30120	0.69880	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		235	235	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		123	123	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		136	136	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		21,751	-	-	21,751	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		127	-	-	127	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		22,386	508	0	21,878	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02267	0.00000	0.97733	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		47,740	-	-	-	47,740	-	-	-	-	-	-	-	-
343	Distribution Secondary		18,962	-	-	-	-	-	18,962	-	-	-	-	-	-
344	Distribution Service		9,988	-	-	-	-	-	-	-	9,988	-	-	-	-
345	Distribution Metering		9,776	-	-	-	-	-	-	-	-	9,776	-	-	-
346	Lighting Facilities		9,997	-	-	-	-	-	-	-	-	-	-	9,997	-
347	EV Solution		76	-	-	-	-	-	76	-	-	-	-	-	-
348	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	25	-	-
349	Distribution O&M Total		96,564	0	0	0	47,740	0	19,037	0	9,988	9,776	25	9,997	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49439	0.00000	0.19715	0.00000	0.10343	0.10124	0.00026	0.10352	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241	-	-	-	-	-	-	-	-	241	-	-	-
355	Retail 100%, Class = # Bills		77,638	-	-	-	-	-	-	-	-	-	-	-	77,638
356	Customer Accounting O&M		77,879	0	0	0	0	0	0	0	0	241	0	0	77,638
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00310	0.00000	0.00000	0.99690
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		4,137	-	-	-	-	-	-	-	-	-	-	-	4,137
361	Customer Serv & Info. O&M		4,137	0	0	0	0	0	0	0	0	0	0	0	4,137
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		16,698	-	-	-	-	-	-	-	-	-	-	-	16,698

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		16,698	0	0	0	0	0	0	0	0	0	0	0	16,698
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		171,204	32,045	53,794	9,130	21,210	-	9,433	-	2,786	1,881	31	3,259	37,636
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		23,038	9,588	344	3,927	4,863	-	2,163	-	639	412	7	747	347
373	Retail 100%, Class = # Bills		3,309	-	-	-	-	-	-	-	-	-	-	-	3,309
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		197,551	41,633	54,137	13,057	26,073	0	11,597	0	3,425	2,293	38	4,006	41,292
379	Admin & General O&M Allocators		1.00000	0.21074	0.27404	0.06609	0.13198	0.00000	0.05870	0.00000	0.01734	0.01161	0.00019	0.02028	0.20902
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		598,089	97,221	181,931	34,935	73,813	0	30,634	0	13,413	12,311	63	14,003	139,765
387	Total O&M Allocators		1.00000	0.16255	0.30419	0.05841	0.12342	0.00000	0.05122	0.00000	0.02243	0.02058	0.00011	0.02341	0.23369
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		598,089	97,221	181,931	34,935	73,813	-	30,634	-	13,413	12,311	63	14,003	139,765
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		330,085	330,085	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		54,334	54,334	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		30,254	30,254	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		86,045	86,045	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		500,718	500,718	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		899	899	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		1,023	1,023	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		109,888	-	-	109,888	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		114,456	3,569	0	110,887	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03118	0.00000	0.96882	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		615,174	504,286	0	110,887	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81975	0.00000	0.18025	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		160,754	-	-	-	160,754	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		74,970	-	-	-	-	-	74,970	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		23,373	-	-	-	-	-	-	-	23,373	-	-	-	-
423	Distribution Metering		29,650	-	-	-	-	-	-	-	-	29,650	-	-	-
424	Lighting Facilities		38,072	-	-	-	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,327	-	-	-	-	-	2,327	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		329,145	0	0	0	160,754	0	77,296	0	23,373	29,650	0	38,072	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48840	0.00000	0.23484	0.00000	0.07101	0.09008	0.00000	0.11567	0.00000
429															
430	Total Trans and Dist Plant		443,601	3,569	0	110,887	160,754	0	77,296	0	23,373	29,650	0	38,072	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00804	0.00000	0.24997	0.36238	0.00000	0.17425	0.00000	0.05269	0.06684	0.00000	0.08583	0.00000
432															
433	Total Prod, Trans and Dist Plant		944,319	504,286	0	110,887	160,754	0	77,296	0	23,373	29,650	0	38,072	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53402	0.00000	0.11743	0.17023	0.00000	0.08185	0.00000	0.02475	0.03140	0.00000	0.04032	0.00000
435															
436	General & Intangible Plant														
437	Labor		85,268	15,960	26,792	4,547	10,564	-	4,698	-	1,388	937	15	1,623	18,745
438	Retail 100%, Class = # Bills		10,834	-	-	-	-	-	-	-	-	-	-	-	10,834
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		96,103	15,960	26,792	4,547	10,564	0	4,698	0	1,388	937	15	1,623	29,579
441	General & Intangible Plant Allocators		1.00000	0.16607	0.27878	0.04731	0.10992	0.00000	0.04889	0.00000	0.01444	0.00975	0.00016	0.01689	0.30779
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		6,388	-	-	-	-	-	-	-	-	-	-	-	6,388
451	Retail 100%, Class = Net Plant		20,060	7,304	223	4,064	4,815	-	1,908	-	529	341	5	624	246
452	Retail 100%, Class = T&D		581	7	-	178	218	-	97	-	29	18	0	33	-
453	Retail 100%, Class = Metering		7,143	-	-	-	-	-	-	-	-	7,143	-	-	-
454	Retail 100%, Class = Dist Secondary		1,851	-	-	-	-	-	1,851	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	4,383	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		40,405	11,695	223	4,242	5,033	0	3,856	0	557	7,503	5	657	6,634
459															
460	Total Depreciation Expense		1,080,827	531,941	27,015	119,676	176,350	0	85,851	0	25,318	38,090	21	40,352	36,213
461	Total Depreciation Expense Allocators		1.00000	0.49216	0.02500	0.11073	0.16316	0.00000	0.07943	0.00000	0.02342	0.03524	0.00002	0.03733	0.03350
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		16,434	3,076	5,164	876	2,036	-	906	-	267	181	3	313	3,613
466	Net Total Plant		179,454	65,345	1,999	36,354	43,075	-	17,073	-	4,729	3,054	45	5,579	2,201
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		195,889	68,421	7,163	37,230	45,111	0	17,978	0	4,996	3,234	48	5,892	5,814
471	Total Taxes Other Allocator		1.00000	0.34929	0.03657	0.19006	0.23029	0.00000	0.09178	0.00000	0.02551	0.01651	0.00025	0.03008	0.02968
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	2,969,785	1,139,675	203,039	418,704	536,865	0	240,228	0	100,783	65,926	444	88,816	175,306
476	Total Oper. Exp. Before Tax	Line 20	1,873,480	697,102	216,094	191,573	294,957	0	134,337	0	43,692	53,612	132	60,206	181,775
477	Net Oper. Income (NOI) before Tax		1,096,305	442,573	(13,055)	227,131	241,908	0	105,891	0	57,091	12,314	312	28,610	(6,469)
478	Interest Expense	Line 8 x WACC	377,650	141,670	5,786	75,455	87,767	-	34,612	-	9,302	6,223	102	10,986	5,747
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	718,654	300,903	(18,841)	151,676	154,141	-	71,278	-	47,789	6,091	210	17,623	(12,216)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	718,654	300,903	(18,841)	151,676	154,141	0	71,278	0	47,789	6,091	210	17,623	(12,216)
483	Fed & St Permanent Differences	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
484	State Temporary Differences	JSS Sch. 12	(627,791)	(261,276)	(9,366)	(107,024)	(132,531)	-	(58,946)	-	(17,410)	(11,239)	(193)	(20,363)	(9,443)
485	State Taxable Income	Ln 482:484	111,627	48,269	(27,898)	48,191	25,993	0	14,282	0	30,955	(4,776)	23	(2,066)	(21,346)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	6,140	2,655	(1,534)	2,651	1,430	-	786	-	1,703	(263)	1	(114)	(1,174)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	34,529	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	40,668	17,025	(1,019)	8,537	8,719	-	4,028	-	2,660	355	12	1,006	(655)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	718,654	300,903	(18,841)	151,676	154,141	-	71,278	-	47,789	6,091	210	17,623	(12,216)
494	Fed & St Permanent Differences	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
495	Fed Temporary Differences	JSS Sch. 12	(607,881)	(252,990)	(9,069)	(103,630)	(128,328)	-	(57,076)	-	(16,858)	(10,882)	(187)	(19,718)	(9,143)
496	State Income Tax Exp. (Cur.)	Line 487	(6,140)	(2,655)	1,534	(2,651)	(1,430)	-	(786)	-	(1,703)	263	(1)	114	1,174
497	Fed. Taxable Income	Ln 493:496	125,398	53,900	(26,066)	48,935	28,767	-	15,366	-	29,804	(4,156)	28	(1,307)	(19,873)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	26,334	11,319	(5,474)	10,276	6,041	-	3,227	-	6,259	(873)	6	(274)	(4,173)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	26,334	11,319	(5,474)	10,276	6,041	-	3,227	-	6,259	(873)	6	(274)	(4,173)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,251)	(3,018)	(108)	(1,236)	(1,531)	-	(681)	-	(201)	(130)	(2)	(235)	(109)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
505	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
508	Total Federal Income Tax Exp.	Ln 501:507	58,966	16,280	(5,613)	21,156	17,720	-	6,497	-	6,935	(435)	7	561	(4,142)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	32,473	13,974	(7,008)	12,927	7,471	-	4,012	-	7,961	(1,136)	7	(388)	(5,347)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	154,932	64,480	2,311	26,413	32,707	-	14,547	-	4,297	2,774	48	5,025	2,330
512	Total Direct Adjs.	Ln 489 + Ln 506	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
514	Total Amortization of ITC	Line 504	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
515	Total Amortization of PTC	Line 505	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	99,634	33,305	(6,632)	29,693	26,439	-	10,524	-	9,595	(80)	19	1,567	(4,797)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.02%	26.02%	24.96%	25.89%	26.01%	0.00%	25.99%	0.00%	25.63%	26.77%	26.06%	26.24%	24.75%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
524	Interest Expense	Line 8 x WACC	(377,650)	(141,670)	(5,786)	(75,455)	(87,767)	-	(34,612)	-	(9,302)	(6,223)	(102)	(10,986)	(5,747)
525	Permanent Diff Fed & State	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
528	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
529	Amort of Excess ADIT	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(607,881)	(252,990)	(9,069)	(103,630)	(128,328)	-	(57,076)	-	(16,858)	(10,882)	(187)	(19,718)	(9,143)
532	Deferred Tax Federal	Ln 531 x Ln 498	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
533	Base for FIT Computation	Ln 523:532	513,577	161,578	7,463	123,977	135,800	-	46,050	-	10,725	7,536	109	12,887	7,453
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	136,520	42,951	1,984	32,956	36,099	-	12,241	-	2,851	2,003	29	3,426	1,981
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
538	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
539	Amort of Excess ADIT	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
540	Total FIT before Adding Deferred	Ln 535:539	48,749	(2,198)	49	23,309	22,360	-	4,206	-	188	285	(7)	355	202
541	Total FIT - Deferred	Line 532	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
542	Total FIT - Current & Deferred	Ln 540:541	176,404	50,930	1,953	45,071	49,309	-	16,192	-	3,729	2,570	32	4,496	2,122
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
546	Interest Expense	Line 27 x WACC	(377,650)	(141,670)	(5,786)	(75,455)	(87,767)	-	(34,612)	-	(9,302)	(6,223)	(102)	(10,986)	(5,747)
547	Permanent Diff Fed & State	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
548	Temporary State Differences	JSS Sch. 12	(627,791)	(261,276)	(9,366)	(107,024)	(132,531)	-	(58,946)	-	(17,410)	(11,239)	(193)	(20,363)	(9,443)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Present Revenue)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	34,529	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
550	Net FIT Allowable	Line 542	176,404	50,930	1,953	45,071	49,309	-	16,192	-	3,729	2,570	32	4,496	2,122
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	664,716	210,612	9,665	159,424	174,985	-	59,663	-	13,982	9,801	143	16,787	9,654
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	38,687	12,258	562	9,279	10,184	-	3,472	-	814	570	8	977	562
555	Total SIT - Deferred	Line 549	34,529	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
556	Total SIT - Current & Deferred	Ln 554:555	73,216	26,628	1,078	15,165	17,474	-	6,714	-	1,771	1,189	19	2,097	1,081
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	249,620	77,558	3,031	60,236	66,782	-	22,906	-	5,500	3,759	51	6,593	3,203
561	Total Income Tax Allocator		1.00000	0.31071	0.01214	0.24131	0.26754	0.00000	0.09176	0.00000	0.02203	0.01506	0.00021	0.02641	0.01283
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		24,609	24,609	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		4,291	4,291	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		3,456	3,456	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		108	108	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		41,131	-	41,131	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		5,069	-	5,069	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		2,201	-	2,201	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		6,633	-	6,633	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		87,498	32,463	55,034	0	0	0	0	0	0	0	0	0	0
574	Transmission		9,661	321	-	9,340	-	-	-	-	-	-	-	-	-
575	Distribution		39,404	-	-	-	21,699	-	9,651	-	2,851	1,838	32	3,334	-
576	Subtotal Prod, Trans and Dist		136,563	32,784	55,034	9,340	21,699	0	9,651	0	2,851	1,838	32	3,334	0
577	Customer Accounts		27,858	-	-	-	-	-	-	-	-	86	-	-	27,772
578	Customer Service & Info.		5,067	-	-	-	-	-	-	-	-	-	-	-	5,067
579	Sales		5,666	-	-	-	-	-	-	-	-	-	-	-	5,666
580	Subtotal before Admin & Gen		175,154	32,784	55,034	9,340	21,699	-	9,651	-	2,851	1,924	32	3,334	38,505
581	Admin & General		78,489	14,691	24,662	4,186	9,724	-	4,325	-	1,277	862	14	1,494	17,254
582	Total		253,642	47,475	79,696	13,526	31,423	-	13,976	-	4,128	2,786	46	4,828	55,759
583	Total Labor Allocator		1.00000	0.18717	0.31421	0.05333	0.12389	0.00000	0.05510	0.00000	0.01627	0.01098	0.00018	0.01904	0.21983

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	16,285,048	6,535,321	205,396	2,787,033	3,524,515	-	1,883,547	-	631,123	375,922	-	-	342,192
3	Accum. Depreciation & Amort.	Line 171	(4,534,084)	(2,421,210)	(95,035)	(404,163)	(641,156)	-	(512,661)	-	(199,632)	(118,836)	-	-	(141,391)
4	Net Plant in Service		11,750,964	4,114,111	110,361	2,382,870	2,883,360	-	1,370,887	-	431,491	257,086	-	-	200,801
5	Construction Work in Progress	Line 229	677,645	394,933	3,775	122,063	105,216	-	43,147	-	2,449	1,744	-	-	4,318
6	Plant Held for Future Use	Line 239	70,120	56,165	560	10,623	1,906	-	143	-	48	30	-	-	647
7	Working Capital	Line 265	373,751	76,304	51,502	58,176	66,745	-	32,524	-	7,706	13,769	-	-	67,025
8	Total Rate Base		12,872,480	4,641,513	166,197	2,573,731	3,057,226	-	1,446,701	-	441,694	272,628	-	-	272,791
9															
10	**Revenue**														
11	Class Revenue	Line 287	1,875,200	686,590	202,292	272,033	357,382	-	151,170	-	44,938	43,909	296	-	116,590
12	Revenue Credits	Line 307	41,848	121	4	6,480	233	-	5,657	-	29,099	7	-	-	246
13	Total Revenue		1,917,047	686,711	202,296	278,512	357,615	-	156,827	-	74,037	43,917	296	-	116,836
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	391,203	58,581	96,108	21,915	47,287	-	23,668	-	11,713	9,920	-	-	122,012
17	Depreciation	Line 460	672,137	320,521	14,271	75,075	112,975	-	64,881	-	22,109	30,691	-	-	31,613
18	Tax Other Than Income Tax	Line 470	123,127	41,227	3,784	23,355	28,899	-	13,817	-	4,363	2,606	-	-	5,076
19	Gain/Loss on Disposition	Line 471	(829)	(290)	(8)	(168)	(203)	-	(97)	-	(30)	(18)	-	-	(14)
20	Operating Expense before Tax		1,185,638	420,039	114,155	120,177	188,958	-	102,269	-	38,154	43,199	-	-	158,687
21	Income Tax Expense	Line 517	74,114	20,068	20,584	22,645	20,406	-	1,259	-	4,838	(2,397)	75	-	(13,363)
22	Total Operating Expense		1,259,752	440,107	134,739	142,821	209,364	-	103,528	-	42,992	40,801	75	-	145,324
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	657,295	246,604	67,557	135,691	148,251	-	53,299	-	31,045	3,115	221	-	(28,487)
26	Net Operating Income Required	Ln 8 x Ln 34	901,739	325,146	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(244,444)	(78,542)	55,915	(44,603)	(65,913)	-	(48,045)	-	104	(15,983)	221	-	(47,597)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(328,356)	(105,503)	75,109	(59,914)	(88,539)	-	(64,538)	-	139	(21,470)	296	-	(63,936)
30															
31	**Total Class Cost of Service**	Ln 26+22-12	2,119,643	765,132	146,377	316,636	423,295	-	199,215	-	44,834	59,892	75	-	164,187
32															
33		Ln 25 / Ln 8	5.11%	5.31%	40.65%	5.27%	4.85%	0.00%	3.68%	0.00%	7.03%	1.14%	0.00%	0.00%	-10.44%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	1,875,200	686,590	202,292	272,033	357,382		151,170		44,938	43,909	296		116,590
37		Ln 29	328,356	105,503	(75,109)	59,914	88,539		64,538		(139)	21,470	(296)		63,936
38		Ln 37 / Ln 36	17.51%	15.37%	-37.13%	22.02%	24.77%		42.69%		-0.31%	48.89%	-100.28%		54.84%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		4,174,733	4,174,733	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		347,024	347,024	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		380,819	380,819	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		1,383,669	1,383,669	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		6,286,244	6,286,244	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		50,714	50,714	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		2,983	2,983	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		26,446	26,446	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		29,374	29,374	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		2,717,145	-	-	2,717,145	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		28,492	-	-	28,492	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		2,855,154	109,517	0	2,745,637	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03836	0.00000	0.96164	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		9,141,398	6,395,761	0	2,745,637	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.69965	0.00000	0.30035	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		3,426,306	-	-	-	3,426,306	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		1,831,063	-	-	-	-	-	1,831,063	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		613,537	-	-	-	-	-	-	-	613,537	-	-	-	-
71	Distribution Metering		364,969	-	-	-	-	-	-	-	-	364,969	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,235,876	0	0	0	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54945	0.00000	0.29363	0.00000	0.09839	0.05853	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		9,091,030	109,517	0	2,745,637	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01205	0.00000	0.30202	0.37689	0.00000	0.20141	0.00000	0.06749	0.04015	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		15,377,274	6,395,761	0	2,745,637	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.41592	0.00000	0.17855	0.22282	0.00000	0.11908	0.00000	0.03990	0.02373	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant			0.17											
85	Labor		803,059	139,560	205,396	41,395	98,209	-	52,484	-	17,586	10,952	-	-	237,477
86	Retail 100%, Class = # Bills		106,465	-	-	-	-	-	-	-	-	-	-	-	106,465
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		909,524	139,560	205,396	41,395	98,209	0	52,484	0	17,586	10,952	0	0	343,942
89	General & Intangible Plant Allocators		1.00000	0.15344	0.22583	0.04551	0.10798	0.00000	0.05771	0.00000	0.01934	0.01204	0.00000	0.00000	0.37816
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(1,750)	-	-	-	-	-	-	-	-	-	-	-	(1,750)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,750)	0	0	0	0	0	0	0	0	0	0	0	(1,750)
104															
105	Total Gross Electric Plant in Service		16,285,048	6,535,321	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
106	Total Gross Electric Plant Allocators		1.00000	0.40131	0.01261	0.17114	0.21643	0.00000	0.11566	0.00000	0.03875	0.02308	0.00000	0.00000	0.02101
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		1,701,657	1,701,657	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		222,678	222,678	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		265,805	265,805	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		153,802	153,802	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,343,943	2,343,943	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		8,687	8,687	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,251	1,251	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		1,571	1,571	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,186	1,186	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		381,590	-	-	381,590	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		3,419	-	-	3,419	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		397,704	12,694	0	385,010	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03192	0.00000	0.96808	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		2,741,647	2,356,637	0	385,010	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.85957	0.00000	0.14043	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		595,715	-	-	-	595,715	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		488,377	-	-	-	-	-	488,377	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		191,495	-	-	-	-	-	-	-	191,495	-	-	-	-
139	Distribution Metering		113,768	-	-	-	-	-	-	-	-	113,768	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,389,355	0	0	0	595,715	0	488,377	0	191,495	113,768	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42877	0.00000	0.35151	0.00000	0.13783	0.08189	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		1,787,059	12,694	0	385,010	595,715	0	488,377	0	191,495	113,768	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00710	0.00000	0.21544	0.33335	0.00000	0.27329	0.00000	0.10716	0.06366	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		4,131,001	2,356,637	0	385,010	595,715	0	488,377	0	191,495	113,768	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57048	0.00000	0.09320	0.14421	0.00000	0.11822	0.00000	0.04636	0.02754	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		371,570	64,573	95,035	19,153	45,441	-	24,284	-	8,137	5,068	-	-	109,879
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		28,956	-	-	-	-	-	-	-	-	-	-	-	28,956
156	General & Intangible Plant Total		400,526	64,573	95,035	19,153	45,441	0	24,284	0	8,137	5,068	0	0	138,835
157	General & Intangible Plant Allocators		1.00000	0.16122	0.23728	0.04782	0.11345	0.00000	0.06063	0.00000	0.02032	0.01265	0.00000	0.00000	0.34663
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		2,556	-	-	-	-	-	-	-	-	-	-	-	2,556
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,556	0	0	0	0	0	0	0	0	0	0	0	2,556
170															
171	Total Accumulated Depreciation		4,534,084	2,421,210	95,035	404,163	641,156	0	512,661	0	199,632	118,836	0	0	141,391
172	Total Accum Deprec Allocators		1.00000	0.53400	0.02096	0.08914	0.14141	0.00000	0.11307	0.00000	0.04403	0.02621	0.00000	0.00000	0.03118
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		6,286,244	6,286,244	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(2,343,943)	(2,343,943)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		3,942,302	3,942,302	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		2,855,154	109,517	0	2,745,637	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(397,704)	(12,694)	0	(385,010)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		2,457,450	96,822	0	2,360,628	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03940	0.00000	0.96060	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		6,235,876	0	0	0	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
187	Distribution Reserve		(1,389,355)	0	0	0	(595,715)	0	(488,377)	0	(191,495)	(113,768)	0	0	0
188	Distribution Net Plant		4,846,521	0	0	0	2,830,591	0	1,342,686	0	422,042	251,201	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58405	0.00000	0.27704	0.00000	0.08708	0.05183	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		909,524	139,560	205,396	41,395	98,209	0	52,484	0	17,586	10,952	0	0	343,942
192	General & Intangible Reserve		(400,526)	(64,573)	(95,035)	(19,153)	(45,441)	0	(24,284)	0	(8,137)	(5,068)	0	0	(138,835)
193	General & Intangible Net Plant		508,998	74,987	110,361	22,242	52,768	0	28,200	0	9,449	5,885	0	0	205,107
194	General & Intangible Net Plant Allocators		1.00000	0.14732	0.21682	0.04370	0.10367	0.00000	0.05540	0.00000	0.01856	0.01156	0.00000	0.00000	0.40296
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(1,750)	0	0	0	0	0	0	0	0	0	0	0	(1,750)
202	Other Reserve		(2,556)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,556)
203	Other Net Plant		(4,307)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(4,307)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		16,285,048	6,535,321	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
207	Total Reserve		(4,534,084)	(2,421,210)	(95,035)	(404,163)	(641,156)	0	(512,661)	0	(199,632)	(118,836)	0	0	(141,391)
208	Total Net Plant in Service		11,750,964	4,114,111	110,361	2,382,870	2,883,360	0	1,370,887	0	431,491	257,086	0	0	200,801
209	Total Net Plant Allocators		1.00000	0.35011	0.00939	0.20278	0.24537	0.00000	0.11666	0.00000	0.03672	0.02188	0.00000	0.00000	0.01709
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		105,103	105,103	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		13,469	13,469	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		8,797	8,797	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		267,556	267,556	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		122,797	-	-	122,797	-	-	-	-	-	-	-	-	-
218	Distribution Primary		105,203	-	-	-	105,203	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		43,033	-	-	-	-	-	43,033	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,393	-	-	-	-	-	-	-	2,393	-	-	-	-
223	Distribution Metering		1,701	-	-	-	-	-	-	-	-	1,701	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		15,033	2,612	3,845	775	1,838	-	982	-	329	205	-	-	4,445
227	Retail 100%, Class = Net Plant		(7,440)	(2,605)	(70)	(1,509)	(1,826)	-	(868)	-	(273)	(163)	-	-	(127)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		677,645	394,933	3,775	122,063	105,216	0	43,147	0	2,449	1,744	0	0	4,318
230	Total Construction Work in Progress Allocator		1.00000	0.58280	0.00557	0.18013	0.15527	0.00000	0.06367	0.00000	0.00361	0.00257	0.00000	0.00000	0.00637
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		55,093	55,093	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		691	691	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		10,510	-	-	10,510	-	-	-	-	-	-	-	-	-
237	Distribution Primary		1,638	-	-	-	1,638	-	-	-	-	-	-	-	-
238	Labor		2,188	380	560	113	268	-	143	-	48	30	-	-	647
239	Plant Held for Future Use Total		70,120	56,165	560	10,623	1,906	0	143	0	48	30	0	0	647
240	Plant Held for Future Use Allocator		1.00000	0.80098	0.00798	0.15149	0.02718	0.00000	0.00204	0.00000	0.00068	0.00043	0.00000	0.00000	0.00923
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		39,468	39,468	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		4,109	4,109	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		4,482	4,482	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		59,422	-	59,422	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		49,960	-	49,960	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		591	591	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(258,832)	(38,759)	(63,588)	(14,500)	(31,287)	-	(15,659)	-	(7,749)	(6,563)	-	-	(80,727)
255	Retail 100%, Class = # Bills		137,823	-	-	-	-	-	-	-	-	-	-	-	137,823
256	Retail 100%, Class = Prod		(123,696)	(123,696)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		290,697	101,776	2,730	58,948	71,329	-	33,913	-	10,674	6,360	-	-	4,967
258	Retail 100%, Class = T&D		(64,722)	(780)	-	(19,547)	(24,393)	-	(13,036)	-	(4,368)	(2,598)	-	-	-
259	Retail 100%, Class = Metering		11,120	-	-	-	-	-	-	-	-	11,120	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(5,346)	(5,346)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		236,087	94,744	2,978	40,404	51,096	-	27,306	-	9,149	5,450	-	-	4,961
264	Gross Trans Plant		(7,413)	(284)	-	(7,129)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		373,751	76,304	51,502	58,176	66,745	0	32,524	0	7,706	13,769	0	0	67,025
266	Total Working Capital Allocator		1.00000	0.20416	0.13780	0.15565	0.17858	0.00000	0.08702	0.00000	0.02062	0.03684	0.00000	0.00000	0.17933
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		16,285,048	6,535,321	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
271	Accumulated Depreciation		(4,534,084)	(2,421,210)	(95,035)	(404,163)	(641,156)	0	(512,661)	0	(199,632)	(118,836)	0	0	(141,391)
272	Net Electric Plant in Service		11,750,964	4,114,111	110,361	2,382,870	2,883,360	0	1,370,887	0	431,491	257,086	0	0	200,801
273	Construction Work in Progress		677,645	394,933	3,775	122,063	105,216	0	43,147	0	2,449	1,744	0	0	4,318
274	Plant Held for Future Use		70,120	56,165	560	10,623	1,906	0	143	0	48	30	0	0	647
275	Working Capital		373,751	76,304	51,502	58,176	66,745	0	32,524	0	7,706	13,769	0	0	67,025
276	Total Rate Base		12,872,480	4,641,513	166,197	2,573,731	3,057,226	0	1,446,701	0	441,694	272,628	0	0	272,791
277	Total Rate Base Allocator		1.00000	0.36058	0.01291	0.19994	0.23750	0.00000	0.11239	0.00000	0.03431	0.02118	0.00000	0.00000	0.02119
278															
279															
280	**Class Revenue**														
281	Present Revenue		1,823,949	635,339	202,292	272,033	357,382	-	151,170	-	44,938	43,909	296	-	116,590
282	Production Solar Demand		51,251	51,251	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		1,875,200	686,590	202,292	272,033	357,382	-	151,170	-	44,938	43,909	296	-	116,590
286	Wholesale 100%														
287	Total Class Revenue		1,875,200	686,590	202,292	272,033	357,382	0	151,170	0	44,938	43,909	296	0	116,590
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.36614	0.10788	0.14507	0.19058	0.00000	0.08062	0.00000	0.02396	0.02342	0.00016	0.00000	0.06217
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		2,087,377	745,185	125,798	300,471	403,122	-	203,613	-	69,095	62,297	-	-	177,796
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		2,087,377	745,185	125,798	300,471	403,122	-	203,613	-	69,095	62,297	-	-	177,796
294	Function Allocator for Electric Revenue		1.00000	0.35700	0.06027	0.14395	0.19312	0.00000	0.09754	0.00000	0.03310	0.02984	0.00000	0.00000	0.08518
295															
296															
297	**Revenue Credits**														
298	Transmission		6,412	-	-	6,412	-	-	-	-	-	-	-	-	-
299	Distribution Primary		153	-	-	-	153	-	-	-	-	-	-	-	-
300	Distribution Secondary		5,620	-	-	-	-	-	5,620	-	-	-	-	-	-
301	Distribution Service		29,087	-	-	-	-	-	-	-	29,087	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		239	-	-	-	-	-	-	-	-	-	-	-	239
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
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DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		337	121	4	67	80	-	38	-	12	7	-	-	7
307	Total Revenue Credits		41,848	121	4	6,480	233	0	5,657	0	29,099	7	0	0	246
308	Total Revenue Credits Allocator		1.00000	0.00290	0.00010	0.15484	0.00556	0.00000	0.13519	0.00000	0.69535	0.00017	0.00000	0.00000	0.00589
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		19,656	19,656	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		1,676	1,676	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		2,936	2,936	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		8,922	8,922	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		33,189	33,189	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		54,116	-	54,116	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		4,909	-	4,909	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		4,386	-	4,386	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		4,098	-	4,098	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		67,509	0	67,509	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		100,698	33,189	67,509	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.32959	0.67041	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		142	142	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		74	74	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		82	82	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		13,645	-	-	13,645	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		80	-	-	80	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		14,030	306	0	13,724	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02180	0.00000	0.97820	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		30,584	-	-	-	30,584	-	-	-	-	-	-	-	-
343	Distribution Secondary		14,741	-	-	-	-	-	14,741	-	-	-	-	-	-
344	Distribution Service		8,722	-	-	-	-	-	-	-	8,722	-	-	-	-
345	Distribution Metering		7,878	-	-	-	-	-	-	-	-	7,878	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		61,925	0	0	0	30,584	0	14,741	0	8,722	7,878	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49389	0.00000	0.23805	0.00000	0.14084	0.12721	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		194	-	-	-	-	-	-	-	-	194	-	-	-
355	Retail 100%, Class = # Bills		67,776	-	-	-	-	-	-	-	-	-	-	-	67,776
356	Customer Accounting O&M		67,971	0	0	0	0	0	0	0	0	194	0	0	67,776
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00286	0.00000	0.00000	0.99714
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		3,612	-	-	-	-	-	-	-	-	-	-	-	3,612
361	Customer Serv & Info. O&M		3,612	0	0	0	0	0	0	0	0	0	0	0	3,612
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		14,577	-	-	-	-	-	-	-	-	-	-	-	14,577

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		14,577	0	0	0	0	0	0	0	0	0	0	0	14,577
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		111,106	19,309	28,417	5,727	13,588	-	7,261	-	2,433	1,515	-	-	32,856
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		14,396	5,777	182	2,464	3,116	-	1,665	-	558	332	-	-	302
373	Retail 100%, Class = # Bills		2,889	-	-	-	-	-	-	-	-	-	-	-	2,889
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		128,391	25,086	28,599	8,191	16,703	0	8,926	0	2,991	1,848	0	0	36,047
379	Admin & General O&M Allocators		1.00000	0.19539	0.22275	0.06380	0.13010	0.00000	0.06953	0.00000	0.02330	0.01439	0.00000	0.00000	0.28076
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		391,203	58,581	96,108	21,915	47,287	0	23,668	0	11,713	9,920	0	0	122,012
387	Total O&M Allocators		1.00000	0.14975	0.24567	0.05602	0.12088	0.00000	0.06050	0.00000	0.02994	0.02536	0.00000	0.00000	0.31189
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		391,203	58,581	96,108	21,915	47,287	-	23,668	-	11,713	9,920	-	-	122,012
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		198,892	198,892	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		32,739	32,739	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		18,230	18,230	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		51,847	51,847	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		301,708	301,708	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		937	937	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		542	542	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		616	616	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		68,934	-	-	68,934	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		627	-	-	627	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		71,711	2,150	0	69,561	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.02998	0.00000	0.97002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		373,419	303,858	0	69,561	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81372	0.00000	0.18628	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		102,984	-	-	-	102,984	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		58,285	-	-	-	-	-	58,285	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		20,410	-	-	-	-	-	-	-	20,410	-	-	-	-
423	Distribution Metering		23,891	-	-	-	-	-	-	-	-	23,891	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		205,570	0	0	0	102,984	0	58,285	0	20,410	23,891	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50097	0.00000	0.28353	0.00000	0.09929	0.11622	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		277,281	2,150	0	69,561	102,984	0	58,285	0	20,410	23,891	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00775	0.00000	0.25087	0.37141	0.00000	0.21020	0.00000	0.07361	0.08616	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		578,989	303,858	0	69,561	102,984	0	58,285	0	20,410	23,891	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52481	0.00000	0.12014	0.17787	0.00000	0.10067	0.00000	0.03525	0.04126	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		55,337	9,617	14,153	2,852	6,767	-	3,617	-	1,212	755	-	-	16,364
438	Retail 100%, Class = # Bills		9,458	-	-	-	-	-	-	-	-	-	-	-	9,458
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		64,795	9,617	14,153	2,852	6,767	0	3,617	0	1,212	755	0	0	25,822
441	General & Intangible Plant Allocators		1.00000	0.14842	0.21843	0.04402	0.10444	0.00000	0.05582	0.00000	0.01870	0.01165	0.00000	0.00000	0.39852
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,576	-	-	-	-	-	-	-	-	-	-	-	5,576
451	Retail 100%, Class = Net Plant		12,571	4,401	118	2,549	3,085	-	1,467	-	462	275	-	-	215
452	Retail 100%, Class = T&D		370	4	-	112	139	-	75	-	25	15	-	-	-
453	Retail 100%, Class = Metering		5,756	-	-	-	-	-	-	-	-	5,756	-	-	-
454	Retail 100%, Class = Dist Secondary		1,439	-	-	-	-	-	1,439	-	-	-	-	-	-
455	Retail 100%, Class = Prod		2,641	2,641	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		28,353	7,047	118	2,661	3,224	0	2,980	0	487	6,046	0	0	5,791
459															
460	Total Depreciation Expense		672,137	320,521	14,271	75,075	112,975	0	64,881	0	22,109	30,691	0	0	31,613
461	Total Depreciation Expense Allocators		1.00000	0.47687	0.02123	0.11170	0.16808	0.00000	0.09653	0.00000	0.03289	0.04566	0.00000	0.00000	0.04703
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		10,665	1,853	2,728	550	1,304	-	697	-	234	145	-	-	3,154
466	Net Total Plant		112,462	39,374	1,056	22,805	27,595	-	13,120	-	4,130	2,460	-	-	1,922
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		123,127	41,227	3,784	23,355	28,899	0	13,817	0	4,363	2,606	0	0	5,076
471	Total Taxes Other Allocator		1.00000	0.33484	0.03073	0.18968	0.23471	0.00000	0.11222	0.00000	0.03544	0.02116	0.00000	0.00000	0.04122
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	1,917,047	686,711	202,296	278,512	357,615	0	156,827	0	74,037	43,917	296	0	116,836
476	Total Oper. Exp. Before Tax	Line 20	1,185,638	420,039	114,155	120,177	188,958	0	102,269	0	38,154	43,199	0	0	158,687
477	Net Oper. Income (NOI) before Tax		731,410	266,672	88,141	158,336	168,657	0	54,558	0	35,883	718	296	0	(41,850)
478	Interest Expense	Line 8 x WACC	236,741	85,363	3,057	47,334	56,226	-	26,607	-	8,123	5,014	-	-	5,017
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	494,669	181,309	85,084	111,002	112,431	-	27,951	-	27,760	(4,296)	296	-	(46,867)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	494,669	181,309	85,084	111,002	112,431	0	27,951	0	27,760	(4,296)	296	0	(46,867)
483	Fed & St Permanent Differences	JSS Sch. 12	12,975	5,207	164	2,221	2,808	-	1,501	-	503	300	-	-	273
484	State Temporary Differences	JSS Sch. 12	(392,297)	(157,432)	(4,948)	(67,138)	(84,903)	-	(45,373)	-	(15,203)	(9,056)	-	-	(8,243)
485	State Taxable Income	Ln 482:484	115,347	29,084	80,300	46,084	30,335	0	(15,921)	0	13,059	(13,052)	296	0	(54,838)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	6,344	1,600	4,416	2,535	1,668	-	(876)	-	718	(718)	16	-	(3,016)

DUKE ENERGY FLORIDA
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RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	21,576	8,659	272	3,693	4,670	-	2,496	-	836	498	-	-	453
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	27,920	10,258	4,689	6,227	6,338	-	1,620	-	1,554	(220)	16	-	(2,563)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	494,669	181,309	85,084	111,002	112,431	-	27,951	-	27,760	(4,296)	296	-	(46,867)
494	Fed & St Permanent Differences	JSS Sch. 12	12,975	5,207	164	2,221	2,808	-	1,501	-	503	300	-	-	273
495	Fed Temporary Differences	JSS Sch. 12	(379,855)	(152,439)	(4,791)	(65,009)	(82,211)	-	(43,934)	-	(14,721)	(8,769)	-	-	(7,982)
496	State Income Tax Exp. (Cur.)	Line 487	(6,344)	(1,600)	(4,416)	(2,535)	(1,668)	-	876	-	(718)	718	(16)	-	3,016
497	Fed. Taxable Income	Ln 493:496	121,445	32,478	76,040	45,679	31,360	-	(13,607)	-	12,823	(12,047)	279	-	(51,560)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	25,503	6,820	15,968	9,593	6,586	-	(2,857)	-	2,693	(2,530)	59	-	(10,828)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	25,503	6,820	15,968	9,593	6,586	-	(2,857)	-	2,693	(2,530)	59	-	(10,828)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	79,770	32,012	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(4,531)	(1,818)	(57)	(775)	(981)	-	(524)	-	(176)	(105)	-	-	(95)
504	Federal Income Tax (ITC)	JSS Sch. 12	(811)	(325)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
505	Federal Income Tax (PTC)	JSS Sch. 12	(40,045)	(21,384)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(250)	(100)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(13,442)	(5,394)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
508	Total Federal Income Tax Exp.	Ln 501:507	46,194	9,810	15,895	16,417	14,068	-	(360)	-	3,283	(2,177)	59	-	(10,800)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	31,847	8,420	20,385	12,127	8,254	-	(3,733)	-	3,411	(3,248)	75	-	(13,844)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	96,815	38,853	1,221	16,569	20,953	-	11,198	-	3,752	2,235	-	-	2,034
512	Total Direct Adjs.	Ln 489 + Ln 506	(250)	(100)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(13,442)	(5,394)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
514	Total Amortization of ITC	Line 504	(811)	(325)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
515	Total Amortization of PTC	Line 505	(40,045)	(21,384)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	74,114	20,068	20,584	22,645	20,406	-	1,259	-	4,838	(2,397)	75	-	(13,363)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.96%	26.02%	25.39%	25.81%	25.93%	0.00%	26.60%	0.00%	25.77%	23.71%	25.35%	0.00%	25.21%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	901,739	325,146	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
524	Interest Expense	Line 8 x WACC	(236,741)	(85,363)	(3,057)	(47,334)	(56,226)	-	(26,607)	-	(8,123)	(5,014)	-	-	(5,017)
525	Permanent Diff Fed & State	JSS Sch. 12	12,975	5,207	164	2,221	2,808	-	1,501	-	503	300	-	-	273
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(250)	(100)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
527	Federal Income Tax (ITC)	JSS Sch. 12	(811)	(325)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
528	Federal Income Tax (PTC)	JSS Sch. 12	(40,045)	(21,384)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
529	Amort of Excess ADIT	JSS Sch. 12	(13,442)	(5,394)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(379,855)	(152,439)	(4,791)	(65,009)	(82,211)	-	(43,934)	-	(14,721)	(8,769)	-	-	(7,982)
532	Deferred Tax Federal	Ln 531 x Ln 498	79,770	32,012	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
533	Base for FIT Computation	Ln 523:532	323,340	97,359	3,942	77,772	86,998	-	35,324	-	9,366	6,072	-	-	6,506
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	85,951	25,880	1,048	20,674	23,126	-	9,390	-	2,490	1,614	-	-	1,729
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(250)	(100)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
537	Federal Income Tax (ITC)	JSS Sch. 12	(811)	(325)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
538	Federal Income Tax (PTC)	JSS Sch. 12	(40,045)	(21,384)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
539	Amort of Excess ADIT	JSS Sch. 12	(13,442)	(5,394)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
540	Total FIT before Adding Deferred	Ln 535:539	31,403	(1,324)	26	14,622	14,325	-	3,185	-	164	230	-	-	176
541	Total FIT - Deferred	Line 532	79,770	32,012	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
542	Total FIT - Current & Deferred	Ln 540:541	111,173	30,688	1,032	28,274	31,589	-	12,411	-	3,256	2,071	-	-	1,852
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	901,739	325,146	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
546	Interest Expense	Line 27 x WACC	(236,741)	(85,363)	(3,057)	(47,334)	(56,226)	-	(26,607)	-	(8,123)	(5,014)	-	-	(5,017)
547	Permanent Diff Fed & State	JSS Sch. 12	12,975	5,207	164	2,221	2,808	-	1,501	-	503	300	-	-	273
548	Temporary State Differences	JSS Sch. 12	(392,297)	(157,432)	(4,948)	(67,138)	(84,903)	-	(45,373)	-	(15,203)	(9,056)	-	-	(8,243)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	21,576	8,659	272	3,693	4,670	-	2,496	-	836	498	-	-	453
550	Net FIT Allowable	Line 542	111,173	30,688	1,032	28,274	31,589	-	12,411	-	3,256	2,071	-	-	1,852
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	418,425	126,904	5,106	100,009	112,101	-	45,771	-	12,210	7,897	-	-	8,427
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	24,353	7,386	297	5,821	6,524	-	2,664	-	711	460	-	-	490
555	Total SIT - Deferred	Line 549	21,576	8,659	272	3,693	4,670	-	2,496	-	836	498	-	-	453
556	Total SIT - Current & Deferred	Ln 554:555	45,929	16,045	569	9,513	11,194	-	5,159	-	1,547	958	-	-	944
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	157,102	46,733	1,601	37,787	42,783	-	17,570	-	4,803	3,029	-	-	2,796
561	Total Income Tax Allocator		1.00000	0.29747	0.01019	0.24053	0.27233	0.00000	0.11184	0.00000	0.03057	0.01928	0.00000	0.00000	0.01780
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		14,828	14,828	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		2,585	2,585	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		2,082	2,082	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		21,728	-	21,728	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		2,678	-	2,678	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		1,163	-	1,163	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		3,504	-	3,504	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		48,634	19,561	29,073	0	0	0	0	0	0	0	0	0	0
574	Transmission		6,052	193	-	5,859	-	-	-	-	-	-	-	-	-
575	Distribution		25,300	-	-	-	13,901	-	7,429	-	2,489	1,481	-	-	-
576	Subtotal Prod, Trans and Dist		79,986	19,754	29,073	5,859	13,901	0	7,429	0	2,489	1,481	0	0	0
577	Customer Accounts		24,314	-	-	-	-	-	-	-	-	70	-	-	24,244
578	Customer Service & Info.		4,423	-	-	-	-	-	-	-	-	-	-	-	4,423
579	Sales		4,947	-	-	-	-	-	-	-	-	-	-	-	4,947
580	Subtotal before Admin & Gen		113,669	19,754	29,073	5,859	13,901	-	7,429	-	2,489	1,550	-	-	33,614
581	Admin & General		50,937	8,852	13,028	2,626	6,229	-	3,329	-	1,115	695	-	-	15,063
582	Total		164,606	28,606	42,101	8,485	20,130	-	10,758	-	3,605	2,245	-	-	48,677
583	Total Labor Allocator		1.00000	0.17379	0.25577	0.05155	0.12229	0.00000	0.06536	0.00000	0.02190	0.01364	0.00000	0.00000	0.29572

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	1,446,520	590,896	21,603	240,413	324,203	-	159,314	-	46,351	38,581	-	-	25,160
3	Accum. Depreciation & Amort.	Line 171	(403,367)	(218,916)	(9,995)	(34,864)	(58,977)	-	(43,362)	-	(14,661)	(12,196)	-	-	(10,396)
4	Net Plant in Service		1,043,154	371,980	11,607	205,549	265,226	-	115,952	-	31,689	26,385	-	-	14,764
5	Construction Work in Progress	Line 229	60,639	35,708	397	10,529	9,678	-	3,649	-	180	179	-	-	318
6	Plant Held for Future Use	Line 239	6,295	5,078	59	916	175	-	12	-	4	3	-	-	48
7	Working Capital	Line 265	33,132	6,899	5,417	5,018	6,140	-	2,751	-	566	1,413	-	-	4,928
8	Total Rate Base		1,143,219	419,666	17,480	222,013	281,219	-	122,365	-	32,439	27,980	-	-	20,057
9															
10	**Revenue**														
11	Class Revenue	Line 287	196,080	62,079	30,475	28,553	37,512	-	15,867	-	4,717	4,609	31	-	12,238
12	Revenue Credits	Line 307	3,226	11	0	559	21	-	479	-	2,137	1	-	-	18
13	Total Revenue		199,306	62,090	30,476	29,112	37,533	-	16,346	-	6,854	4,610	31	-	12,256
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	34,496	5,297	10,108	1,890	4,350	-	2,002	-	860	1,018	-	-	8,971
17	Depreciation	Line 460	59,935	28,980	1,501	6,476	10,392	-	5,488	-	1,624	3,150	-	-	2,324
18	Tax Other Than Income Tax	Line 470	10,928	3,728	398	2,015	2,658	-	1,169	-	320	267	-	-	373
19	Gain/Loss on Disposition	Line 471	(74)	(26)	(1)	(15)	(19)	-	(8)	-	(2)	(2)	-	-	(1)
20	Operating Expense before Tax		105,286	37,978	12,006	10,367	17,381	-	8,650	-	2,802	4,434	-	-	11,668
21	Income Tax Expense	Line 517	13,942	1,814	4,496	3,243	3,053	-	887	-	714	(220)	8	-	(54)
22	Total Operating Expense		119,228	39,793	16,503	13,609	20,434	-	9,538	-	3,516	4,213	8	-	11,614
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	80,079	22,297	13,973	15,503	17,099	-	6,808	-	3,337	396	23	-	642
26	Net Operating Income Required	Ln 8 x Ln 34	80,084	29,398	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(6)	(7,101)	12,748	(50)	(2,601)	-	(1,764)	-	1,065	(1,564)	23	-	(763)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(8)	(9,539)	17,125	(67)	(3,493)	-	(2,369)	-	1,431	(2,101)	31	-	(1,026)
30															
31	**Total Class Cost of Service**	Ln 26+22-12	196,086	69,180	17,727	28,603	40,112	-	17,631	-	3,652	6,173	8	-	13,001
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.00%	5.31%	79.94%	6.98%	6.08%	0.00%	5.56%	0.00%	10.29%	1.42%	0.00%	0.00%	3.20%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	196,080	62,079	30,475	28,553	37,512		15,867		4,717	4,609	31		12,238
37		Ln 29	8	9,539	(17,125)	67	3,493		2,369		(1,431)	2,101	(31)		1,026
38		Ln 37 / Ln 36	0.00%	15.37%	-56.19%	0.23%	9.31%		14.93%		-30.33%	45.58%	-100.28%		8.38%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		377,462	377,462	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		31,376	31,376	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		34,432	34,432	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		125,105	125,105	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		568,375	568,375	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		4,585	4,585	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		270	270	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,391	2,391	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,656	2,656	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		234,384	-	-	234,384	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		2,458	-	-	2,458	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		246,744	9,902	0	236,842	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04013	0.00000	0.95987	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		815,119	578,277	0	236,842	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70944	0.00000	0.29056	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		315,169	-	-	-	315,169	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		154,875	-	-	-	-	-	154,875	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		45,059	-	-	-	-	-	-	-	45,059	-	-	-	-
71	Distribution Metering		37,457	-	-	-	-	-	-	-	-	37,457	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		552,560	0	0	0	315,169	0	154,875	0	45,059	37,457	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57038	0.00000	0.28029	0.00000	0.08155	0.06779	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		799,304	9,902	0	236,842	315,169	0	154,875	0	45,059	37,457	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01239	0.00000	0.29631	0.39430	0.00000	0.19376	0.00000	0.05637	0.04686	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		1,367,680	578,277	0	236,842	315,169	0	154,875	0	45,059	37,457	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42282	0.00000	0.17317	0.23044	0.00000	0.11324	0.00000	0.03295	0.02739	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		71,141	12,618	21,603	3,571	9,034	-	4,439	-	1,292	1,124	-	-	17,461
86	Retail 100%, Class = # Bills		7,828	-	-	-	-	-	-	-	-	-	-	-	7,828
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		78,969	12,618	21,603	3,571	9,034	0	4,439	0	1,292	1,124	0	0	25,289
89	General & Intangible Plant Allocators		1.00000	0.15979	0.27356	0.04522	0.11440	0.00000	0.05621	0.00000	0.01635	0.01423	0.00000	0.00000	0.32024
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(129)	-	-	-	-	-	-	-	-	-	-	-	(129)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(129)	0	0	0	0	0	0	0	0	0	0	0	(129)
104															
105	Total Gross Electric Plant in Service		1,446,520	590,896	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
106	Total Gross Electric Plant Allocators		1.00000	0.40849	0.01493	0.16620	0.22413	0.00000	0.11014	0.00000	0.03204	0.02667	0.00000	0.00000	0.01739
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		153,857	153,857	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		20,134	20,134	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		24,033	24,033	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		13,906	13,906	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		211,929	211,929	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		785	785	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		113	113	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		142	142	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		107	107	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		32,916	-	-	32,916	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		295	-	-	295	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		34,359	1,148	0	33,211	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03340	0.00000	0.96660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		246,288	213,077	0	33,211	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86515	0.00000	0.13485	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		54,797	-	-	-	54,797	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		41,308	-	-	-	-	-	41,308	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		14,064	-	-	-	-	-	-	-	14,064	-	-	-	-
139	Distribution Metering		11,676	-	-	-	-	-	-	-	-	11,676	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		121,845	0	0	0	54,797	0	41,308	0	14,064	11,676	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44973	0.00000	0.33902	0.00000	0.11542	0.09583	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		156,204	1,148	0	33,211	54,797	0	41,308	0	14,064	11,676	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00735	0.00000	0.21262	0.35080	0.00000	0.26445	0.00000	0.09003	0.07475	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		368,133	213,077	0	33,211	54,797	0	41,308	0	14,064	11,676	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57880	0.00000	0.09022	0.14885	0.00000	0.11221	0.00000	0.03820	0.03172	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		32,917	5,838	9,995	1,652	4,180	-	2,054	-	598	520	-	-	8,079
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2,129	-	-	-	-	-	-	-	-	-	-	-	2,129
156	General & Intangible Plant Total		35,046	5,838	9,995	1,652	4,180	0	2,054	0	598	520	0	0	10,208
157	General & Intangible Plant Allocators		1.00000	0.16660	0.28521	0.04714	0.11927	0.00000	0.05861	0.00000	0.01705	0.01484	0.00000	0.00000	0.29128
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		188	-	-	-	-	-	-	-	-	-	-	-	188
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		188	0	0	0	0	0	0	0	0	0	0	0	188
170															
171	Total Accumulated Depreciation		403,367	218,916	9,995	34,864	58,977	0	43,362	0	14,661	12,196	0	0	10,396
172	Total Accum Deprec Allocators		1.00000	0.54272	0.02478	0.08643	0.14621	0.00000	0.10750	0.00000	0.03635	0.03024	0.00000	0.00000	0.02577
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		568,375	568,375	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(211,929)	(211,929)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		356,446	356,446	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		246,744	9,902	0	236,842	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(34,359)	(1,148)	0	(33,211)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		212,385	8,754	0	203,631	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04122	0.00000	0.95878	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		552,560	0	0	0	315,169	0	154,875	0	45,059	37,457	0	0	0
187	Distribution Reserve		(121,845)	0	0	0	(54,797)	0	(41,308)	0	(14,064)	(11,676)	0	0	0
188	Distribution Net Plant		430,716	0	0	0	260,372	0	113,567	0	30,996	25,781	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60451	0.00000	0.26367	0.00000	0.07196	0.05986	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		78,969	12,618	21,603	3,571	9,034	0	4,439	0	1,292	1,124	0	0	25,289
192	General & Intangible Reserve		(35,046)	(5,838)	(9,995)	(1,652)	(4,180)	0	(2,054)	0	(598)	(520)	0	0	(10,208)
193	General & Intangible Net Plant		43,924	6,780	11,607	1,919	4,854	0	2,385	0	694	604	0	0	15,081
194	General & Intangible Net Plant Allocators		1.00000	0.15436	0.26426	0.04368	0.11051	0.00000	0.05430	0.00000	0.01580	0.01375	0.00000	0.00000	0.34334
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(129)	0	0	0	0	0	0	0	0	0	0	0	(129)
202	Other Reserve		(188)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(188)
203	Other Net Plant		(317)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(317)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		1,446,520	590,896	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
207	Total Reserve		(403,367)	(218,916)	(9,995)	(34,864)	(58,977)	0	(43,362)	0	(14,661)	(12,196)	0	0	(10,396)
208	Total Net Plant in Service		1,043,154	371,980	11,607	205,549	265,226	0	115,952	0	31,689	26,385	0	0	14,764
209	Total Net Plant Allocators		1.00000	0.35659	0.01113	0.19705	0.25425	0.00000	0.11116	0.00000	0.03038	0.02529	0.00000	0.00000	0.01415
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		9,503	9,503	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,218	1,218	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		795	795	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		24,191	24,191	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		10,593	-	-	10,593	-	-	-	-	-	-	-	-	-
218	Distribution Primary		9,677	-	-	-	9,677	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		3,640	-	-	-	-	-	3,640	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		176	-	-	-	-	-	-	-	176	-	-	-	-
223	Distribution Metering		175	-	-	-	-	-	-	-	-	175	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		1,332	236	404	67	169	-	83	-	24	21	-	-	327
227	Retail 100%, Class = Net Plant		(660)	(236)	(7)	(130)	(168)	-	(73)	-	(20)	(17)	-	-	(9)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		60,639	35,708	397	10,529	9,678	0	3,649	0	180	179	0	0	318
230	Total Construction Work in Progress Allocator		1.00000	0.58887	0.00655	0.17364	0.15961	0.00000	0.06018	0.00000	0.00297	0.00295	0.00000	0.00000	0.00524
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		4,981	4,981	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		62	62	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		907	-	-	907	-	-	-	-	-	-	-	-	-
237	Distribution Primary		151	-	-	-	151	-	-	-	-	-	-	-	-
238	Labor		194	34	59	10	25	-	12	-	4	3	-	-	48
239	Plant Held for Future Use Total		6,295	5,078	59	916	175	0	12	0	4	3	0	0	48
240	Plant Held for Future Use Allocator		1.00000	0.80671	0.00935	0.14557	0.02785	0.00000	0.00192	0.00000	0.00056	0.00049	0.00000	0.00000	0.00756
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		3,569	3,569	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		371	371	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		405	405	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		6,250	-	6,250	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,255	-	5,255	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(22,824)	(3,504)	(6,688)	(1,251)	(2,878)	-	(1,325)	-	(569)	(674)	-	-	(5,936)
255	Retail 100%, Class = # Bills		10,134	-	-	-	-	-	-	-	-	-	-	-	10,134
256	Retail 100%, Class = Prod		(11,184)	(11,184)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		25,806	9,202	287	5,085	6,561	-	2,868	-	784	653	-	-	365
258	Retail 100%, Class = T&D		(5,691)	(70)	-	(1,686)	(2,244)	-	(1,103)	-	(321)	(267)	-	-	-
259	Retail 100%, Class = Metering		1,141	-	-	-	-	-	-	-	-	1,141	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(483)	(483)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		20,970	8,566	313	3,485	4,700	-	2,310	-	672	559	-	-	365
264	Gross Trans Plant		(641)	(26)	-	(615)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		33,132	6,899	5,417	5,018	6,140	0	2,751	0	566	1,413	0	0	4,928
266	Total Working Capital Allocator		1.00000	0.20823	0.16349	0.15147	0.18531	0.00000	0.08303	0.00000	0.01708	0.04265	0.00000	0.00000	0.14874
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		1,446,520	590,896	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
271	Accumulated Depreciation		(403,367)	(218,916)	(9,995)	(34,864)	(58,977)	0	(43,362)	0	(14,661)	(12,196)	0	0	(10,396)
272	Net Electric Plant in Service		1,043,154	371,980	11,607	205,549	265,226	0	115,952	0	31,689	26,385	0	0	14,764
273	Construction Work in Progress		60,639	35,708	397	10,529	9,678	0	3,649	0	180	179	0	0	318
274	Plant Held for Future Use		6,295	5,078	59	916	175	0	12	0	4	3	0	0	48
275	Working Capital		33,132	6,899	5,417	5,018	6,140	0	2,751	0	566	1,413	0	0	4,928
276	Total Rate Base		1,143,219	419,666	17,480	222,013	281,219	0	122,365	0	32,439	27,980	0	0	20,057
277	Total Rate Base Allocator		1.00000	0.36709	0.01529	0.19420	0.24599	0.00000	0.10704	0.00000	0.02837	0.02447	0.00000	0.00000	0.01754
278															
279															
280	**Class Revenue**														
281	Present Revenue		191,446	57,445	30,475	28,553	37,512	-	15,867	-	4,717	4,609	31	-	12,238
282	Production Solar Demand		4,634	4,634	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		196,080	62,079	30,475	28,553	37,512	-	15,867	-	4,717	4,609	31	-	12,238
286	Wholesale 100%														
287	Total Class Revenue		196,080	62,079	30,475	28,553	37,512	0	15,867	0	4,717	4,609	31	0	12,238
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.31660	0.15542	0.14562	0.19131	0.00000	0.08092	0.00000	0.02406	0.02350	0.00016	0.00000	0.06241
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		185,370	67,376	13,231	25,919	37,081	-	17,222	-	5,074	6,394	-	-	13,073
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		185,370	67,376	13,231	25,919	37,081	-	17,222	-	5,074	6,394	-	-	13,073
294	Function Allocator for Electric Revenue		1.00000	0.36347	0.07138	0.13982	0.20004	0.00000	0.09291	0.00000	0.02737	0.03449	0.00000	0.00000	0.07052
295															
296															
297	**Revenue Credits**														
298	Transmission		553	-	-	553	-	-	-	-	-	-	-	-	-
299	Distribution Primary		14	-	-	-	14	-	-	-	-	-	-	-	-
300	Distribution Secondary		475	-	-	-	-	-	475	-	-	-	-	-	-
301	Distribution Service		2,136	-	-	-	-	-	-	-	2,136	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		30	11	0	6	7	-	3	-	1	1	-	-	1
307	Total Revenue Credits		3,226	11	0	559	21	0	479	0	2,137	1	0	0	18
308	Total Revenue Credits Allocator		1.00000	0.00340	0.00014	0.17325	0.00664	0.00000	0.14832	0.00000	0.66241	0.00023	0.00000	0.00000	0.00562
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,777	1,777	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		152	152	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		265	265	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		807	807	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		3,001	3,001	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		5,692	-	5,692	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		516	-	516	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		461	-	461	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		431	-	431	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		7,100	0	7,100	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		10,101	3,001	7,100	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.29708	0.70292	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		1,177	-	-	1,177	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		7	-	-	7	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		1,212	28	0	1,184	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02282	0.00000	0.97718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		2,813	-	-	-	2,813	-	-	-	-	-	-	-	-
343	Distribution Secondary		1,247	-	-	-	-	-	1,247	-	-	-	-	-	-
344	Distribution Service		641	-	-	-	-	-	-	-	641	-	-	-	-
345	Distribution Metering		808	-	-	-	-	-	-	-	-	808	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		5,509	0	0	0	2,813	0	1,247	0	641	808	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.51065	0.00000	0.22633	0.00000	0.11627	0.14675	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		20	-	-	-	-	-	-	-	-	20	-	-	-
355	Retail 100%, Class = # Bills		4,983	-	-	-	-	-	-	-	-	-	-	-	4,983
356	Customer Accounting O&M		5,003	0	0	0	0	0	0	0	0	20	0	0	4,983
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00399	0.00000	0.00000	0.99601
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		266	-	-	-	-	-	-	-	-	-	-	-	266
361	Customer Serv & Info. O&M		266	0	0	0	0	0	0	0	0	0	0	0	266
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1,072	-	-	-	-	-	-	-	-	-	-	-	1,072

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		1,072	0	0	0	0	0	0	0	0	0	0	0	1,072
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		9,843	1,746	2,989	494	1,250	-	614	-	179	156	-	-	2,416
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		1,279	522	19	213	287	-	141	-	41	34	-	-	22
373	Retail 100%, Class = # Bills		212	-	-	-	-	-	-	-	-	-	-	-	212
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		11,334	2,268	3,008	707	1,536	0	755	0	220	190	0	0	2,650
379	Admin & General O&M Allocators		1.00000	0.20012	0.26539	0.06234	0.13556	0.00000	0.06662	0.00000	0.01938	0.01673	0.00000	0.00000	0.23385
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		34,496	5,297	10,108	1,890	4,350	0	2,002	0	860	1,018	0	0	8,971
387	Total O&M Allocators		1.00000	0.15354	0.29302	0.05480	0.12609	0.00000	0.05803	0.00000	0.02494	0.02951	0.00000	0.00000	0.26006
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		34,496	5,297	10,108	1,890	4,350	-	2,002	-	860	1,018	-	-	8,971
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		17,983	17,983	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,960	2,960	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,648	1,648	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		4,688	4,688	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		27,279	27,279	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		85	85	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		56	56	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		5,946	-	-	5,946	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		54	-	-	54	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		6,195	194	0	6,000	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03138	0.00000	0.96862	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		33,474	27,474	0	6,000	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82074	0.00000	0.17926	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		9,473	-	-	-	9,473	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		4,930	-	-	-	-	-	4,930	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1,499	-	-	-	-	-	-	-	1,499	-	-	-	-
423	Distribution Metering		2,452	-	-	-	-	-	-	-	-	2,452	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
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DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		18,354	0	0	0	9,473	0	4,930	0	1,499	2,452	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51613	0.00000	0.26860	0.00000	0.08167	0.13359	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		24,549	194	0	6,000	9,473	0	4,930	0	1,499	2,452	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00792	0.00000	0.24443	0.38589	0.00000	0.20082	0.00000	0.06106	0.09988	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		51,828	27,474	0	6,000	9,473	0	4,930	0	1,499	2,452	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53009	0.00000	0.11578	0.18278	0.00000	0.09512	0.00000	0.02892	0.04731	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		4,902	869	1,489	246	622	-	306	-	89	77	-	-	1,203
438	Retail 100%, Class = # Bills		695	-	-	-	-	-	-	-	-	-	-	-	695
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		5,598	869	1,489	246	622	0	306	0	89	77	0	0	1,899
441	General & Intangible Plant Allocators		1.00000	0.15534	0.26593	0.04396	0.11121	0.00000	0.05465	0.00000	0.01590	0.01384	0.00000	0.00000	0.33918
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		410	-	-	-	-	-	-	-	-	-	-	-	410
451	Retail 100%, Class = Net Plant		1,116	398	12	220	284	-	124	-	34	28	-	-	16
452	Retail 100%, Class = T&D		33	0	-	10	13	-	6	-	2	2	-	-	-
453	Retail 100%, Class = Metering		591	-	-	-	-	-	-	-	-	591	-	-	-
454	Retail 100%, Class = Dist Secondary		122	-	-	-	-	-	122	-	-	-	-	-	-
455	Retail 100%, Class = Prod		239	239	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		2,510	637	12	230	297	0	252	0	36	620	0	0	426
459															
460	Total Depreciation Expense		59,935	28,980	1,501	6,476	10,392	0	5,488	0	1,624	3,150	0	0	2,324
461	Total Depreciation Expense Allocators		1.00000	0.48353	0.02504	0.10805	0.17339	0.00000	0.09156	0.00000	0.02709	0.05256	0.00000	0.00000	0.03878
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		945	168	287	47	120	-	59	-	17	15	-	-	232
466	Net Total Plant		9,983	3,560	111	1,967	2,538	-	1,110	-	303	253	-	-	141
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		10,928	3,728	398	2,015	2,658	0	1,169	0	320	267	0	0	373
471	Total Taxes Other Allocator		1.00000	0.34110	0.03642	0.18435	0.24325	0.00000	0.10694	0.00000	0.02932	0.02447	0.00000	0.00000	0.03415
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	199,306	62,090	30,476	29,112	37,533	0	16,346	0	6,854	4,610	31	0	12,256
476	Total Oper. Exp. Before Tax	Line 20	105,286	37,978	12,006	10,367	17,381	0	8,650	0	2,802	4,434	0	0	11,668
477	Net Oper. Income (NOI) before Tax		94,021	24,111	18,469	18,746	20,152	0	7,696	0	4,052	176	31	0	588
478	Interest Expense	Line 8 x WACC	21,025	7,718	321	4,083	5,172	-	2,250	-	597	515	-	-	369
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	72,995	16,393	18,148	14,663	14,980	-	5,445	-	3,455	(339)	31	-	219
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	72,995	16,393	18,148	14,663	14,980	0	5,445	0	3,455	(339)	31	0	219
483	Fed & St Permanent Differences	JSS Sch. 12	1,153	471	17	192	258	-	127	-	37	31	-	-	20
484	State Temporary Differences	JSS Sch. 12	(34,846)	(14,234)	(520)	(5,791)	(7,810)	-	(3,838)	-	(1,117)	(929)	-	-	(606)
485	State Taxable Income	Ln 482:484	39,302	2,630	17,645	9,063	7,428	0	1,734	0	2,376	(1,237)	31	0	(367)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	2,162	145	970	498	409	-	95	-	131	(68)	2	-	(20)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,917	783	29	319	430	-	211	-	61	51	-	-	33
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	4,078	928	999	817	838	-	306	-	192	(17)	2	-	13
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	72,995	16,393	18,148	14,663	14,980	-	5,445	-	3,455	(339)	31	-	219
494	Fed & St Permanent Differences	JSS Sch. 12	1,153	471	17	192	258	-	127	-	37	31	-	-	20
495	Fed Temporary Differences	JSS Sch. 12	(33,741)	(13,783)	(504)	(5,608)	(7,562)	-	(3,716)	-	(1,081)	(900)	-	-	(587)
496	State Income Tax Exp. (Cur.)	Line 487	(2,162)	(145)	(970)	(498)	(409)	-	(95)	-	(131)	68	(2)	-	20
497	Fed. Taxable Income	Ln 493:496	38,246	2,936	16,691	8,748	7,267	-	1,761	-	2,280	(1,140)	29	-	(328)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	8,032	617	3,505	1,837	1,526	-	370	-	479	(239)	6	-	(69)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	8,032	617	3,505	1,837	1,526	-	370	-	479	(239)	6	-	(69)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	7,086	2,894	106	1,178	1,588	-	780	-	227	189	-	-	123
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(402)	(164)	(6)	(67)	(90)	-	(44)	-	(13)	(11)	-	-	(7)
504	Federal Income Tax (ITC)	JSS Sch. 12	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(3,563)	(1,933)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(1,194)	(488)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
508	Total Federal Income Tax Exp.	Ln 501:507	9,864	887	3,497	2,426	2,214	-	581	-	522	(203)	6	-	(67)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	10,193	761	4,476	2,336	1,935	-	465	-	610	(307)	8	-	(89)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	8,600	3,513	128	1,429	1,927	-	947	-	276	229	-	-	150
512	Total Direct Adjs.	Ln 489 + Ln 506	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(1,194)	(488)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
514	Total Amortization of ITC	Line 504	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
515	Total Amortization of PTC	Line 505	(3,563)	(1,933)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	13,942	1,814	4,496	3,243	3,053	-	887	-	714	(220)	8	-	(54)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	26.02%	25.37%	25.65%	25.75%	0.00%	25.89%	0.00%	25.60%	23.22%	25.35%	0.00%	27.49%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	80,084	29,398	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
524	Interest Expense	Line 8 x WACC	(21,025)	(7,718)	(321)	(4,083)	(5,172)	-	(2,250)	-	(597)	(515)	-	-	(369)
525	Permanent Diff Fed & State	JSS Sch. 12	1,153	471	17	192	258	-	127	-	37	31	-	-	20
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(3,563)	(1,933)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
529	Amort of Excess ADIT	JSS Sch. 12	(1,194)	(488)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(33,741)	(13,783)	(504)	(5,608)	(7,562)	-	(3,716)	-	(1,081)	(900)	-	-	(587)
532	Deferred Tax Federal	Ln 531 x Ln 498	7,086	2,894	106	1,178	1,588	-	780	-	227	189	-	-	123
533	Base for FIT Computation	Ln 523:532	28,706	8,803	415	6,709	8,003	-	2,988	-	688	623	-	-	478
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	7,631	2,340	110	1,783	2,127	-	794	-	183	166	-	-	127
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(3,563)	(1,933)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
539	Amort of Excess ADIT	JSS Sch. 12	(1,194)	(488)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
540	Total FIT before Adding Deferred	Ln 535:539	2,780	(120)	3	1,261	1,318	-	269	-	12	24	-	-	13
541	Total FIT - Deferred	Line 532	7,086	2,894	106	1,178	1,588	-	780	-	227	189	-	-	123
542	Total FIT - Current & Deferred	Ln 540:541	9,865	2,775	109	2,439	2,906	-	1,050	-	239	213	-	-	136
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	80,084	29,398	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
546	Interest Expense	Line 27 x WACC	(21,025)	(7,718)	(321)	(4,083)	(5,172)	-	(2,250)	-	(597)	(515)	-	-	(369)
547	Permanent Diff Fed & State	JSS Sch. 12	1,153	471	17	192	258	-	127	-	37	31	-	-	20
548	Temporary State Differences	JSS Sch. 12	(34,846)	(14,234)	(520)	(5,791)	(7,810)	-	(3,838)	-	(1,117)	(929)	-	-	(606)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,917	783	29	319	430	-	211	-	61	51	-	-	33
550	Net FIT Allowable	Line 542	9,865	2,775	109	2,439	2,906	-	1,050	-	239	213	-	-	136
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	37,148	11,474	537	8,627	10,312	-	3,871	-	897	810	-	-	620
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	2,162	668	31	502	600	-	225	-	52	47	-	-	36
555	Total SIT - Deferred	Line 549	1,917	783	29	319	430	-	211	-	61	51	-	-	33
556	Total SIT - Current & Deferred	Ln 554:555	4,079	1,451	60	821	1,030	-	436	-	114	98	-	-	69
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	13,944	4,225	168	3,260	3,935	-	1,486	-	353	311	-	-	206
561	Total Income Tax Allocator		1.00000	0.30302	0.01208	0.23376	0.28223	0.00000	0.10658	0.00000	0.02530	0.02229	0.00000	0.00000	0.01474
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,341	1,341	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		234	234	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		188	188	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,285	-	2,285	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		282	-	282	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		122	-	122	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		369	-	369	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,826	1,769	3,058	0	0	0	0	0	0	0	0	0	0
574	Transmission		523	17	-	505	-	-	-	-	-	-	-	-	-
575	Distribution		2,242	-	-	-	1,279	-	628	-	183	152	-	-	-
576	Subtotal Prod, Trans and Dist		7,591	1,786	3,058	505	1,279	0	628	0	183	152	0	0	0
577	Customer Accounts		1,790	-	-	-	-	-	-	-	-	7	-	-	1,783
578	Customer Service & Info.		325	-	-	-	-	-	-	-	-	-	-	-	325
579	Sales		364	-	-	-	-	-	-	-	-	-	-	-	364
580	Subtotal before Admin & Gen		10,070	1,786	3,058	505	1,279	-	628	-	183	159	-	-	2,472
581	Admin & General		4,512	800	1,370	226	573	-	282	-	82	71	-	-	1,108
582	Total		14,582	2,586	4,428	732	1,852	-	910	-	265	230	-	-	3,579
583	Total Labor Allocator		1.00000	0.17737	0.30366	0.05019	0.12698	0.00000	0.06240	0.00000	0.01815	0.01580	0.00000	0.00000	0.24544

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	87,998	41,541	2,049	14,876	14,902	-	3,238	-	5,250	3,295	-	-	2,846
3	Accum. Depreciation & Amort.	Line 171	(25,966)	(15,390)	(948)	(2,157)	(2,711)	-	(881)	-	(1,660)	(1,042)	-	-	(1,176)
4	Net Plant in Service		62,032	26,151	1,101	12,719	12,191	-	2,357	-	3,589	2,254	-	-	1,670
5	Construction Work in Progress	Line 229	3,790	2,510	38	652	445	-	74	-	20	15	-	-	36
6	Plant Held for Future Use	Line 239	434	357	6	57	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 265	2,390	485	514	311	282	-	56	-	64	121	-	-	557
8	Total Rate Base		68,646	29,503	1,658	13,738	12,927	-	2,487	-	3,674	2,390	-	-	2,269
9															
10	**Revenue**														
11	Class Revenue	Line 287	9,075	4,364	(20)	1,305	1,714	-	725	-	216	211	1	-	559
12	Revenue Credits	Line 307	290	1	0	35	1	-	10	-	242	0	-	-	2
13	Total Revenue		9,366	4,365	(20)	1,340	1,715	-	735	-	458	211	1	-	561
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	2,888	372	959	117	200	-	41	-	97	87	-	-	1,015
17	Depreciation	Line 460	3,886	2,037	142	401	478	-	112	-	184	269	-	-	263
18	Tax Other Than Income Tax	Line 470	672	262	38	125	122	-	24	-	36	23	-	-	42
19	Gain/Loss on Disposition	Line 471	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		7,441	2,670	1,139	641	799	-	176	-	317	379	-	-	1,320
21	Income Tax Expense	Line 517	(122)	128	(311)	84	138	-	120	-	0	(65)	0	-	(215)
22	Total Operating Expense		7,319	2,797	828	725	937	-	296	-	317	313	0	-	1,105
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	2,047	1,567	(848)	614	779	-	439	-	140	(103)	1	-	(543)
26	Net Operating Income Required	Ln 8 x Ln 34	4,809	2,067	116	962	906	-	174	-	257	167	-	-	159
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(2,762)	(499)	(964)	(348)	(127)	-	265	-	(117)	(270)	1	-	(702)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(3,710)	(671)	(1,295)	(467)	(171)	-	356	-	(158)	(363)	1	-	(943)
30															
31	**Total Class Cost of Service**	Ln 26+22-12	11,837	4,863	944	1,653	1,841	-	460	-	333	481	0	-	1,262
32															
33	Rate of Return Earned	Ln 25 / Ln 8	2.98%	5.31%	-51.13%	4.47%	6.02%	0.00%	17.65%	0.00%	3.81%	-4.30%	0.00%	0.00%	-23.95%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	9,075	4,364	(20)	1,305	1,714		725		216	211	1		559
37		Ln 29	3,710	671	1,295	467	171		(356)		158	363	(1)		943
38		Ln 37 / Ln 36	40.88%	15.37%	-6390.60%	35.81%	9.95%		-49.04%		73.06%	172.31%	-100.28%		168.69%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		26,536	26,536	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,206	2,206	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,421	2,421	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		8,795	8,795	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		39,957	39,957	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		322	322	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		168	168	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		187	187	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		14,503	-	-	14,503	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		152	-	-	152	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		15,352	696	0	14,655	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04535	0.00000	0.95465	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		55,309	40,653	0	14,655	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.73503	0.00000	0.26497	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		14,487	-	-	-	14,487	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,148	-	-	-	-	-	3,148	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		5,103	-	-	-	-	-	-	-	5,103	-	-	-	-
71	Distribution Metering		3,199	-	-	-	-	-	-	-	-	3,199	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		25,938	0	0	0	14,487	0	3,148	0	5,103	3,199	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55854	0.00000	0.12137	0.00000	0.19675	0.12334	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		41,289	696	0	14,655	14,487	0	3,148	0	5,103	3,199	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01686	0.00000	0.35495	0.35087	0.00000	0.07624	0.00000	0.12360	0.07748	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		81,247	40,653	0	14,655	14,487	0	3,148	0	5,103	3,199	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50037	0.00000	0.18038	0.17831	0.00000	0.03875	0.00000	0.06281	0.03938	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		5,880	887	2,049	221	415	-	90	-	146	96	-	-	1,975
86	Retail 100%, Class = # Bills		886	-	-	-	-	-	-	-	-	-	-	-	886
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		6,766	887	2,049	221	415	0	90	0	146	96	0	0	2,861
89	General & Intangible Plant Allocators		1.00000	0.13111	0.30289	0.03266	0.06137	0.00000	0.01334	0.00000	0.02162	0.01419	0.00000	0.00000	0.42283
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(15)	-	-	-	-	-	-	-	-	-	-	-	(15)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(15)	0	0	0	0	0	0	0	0	0	0	0	(15)
104															
105	Total Gross Electric Plant in Service		87,998	41,541	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
106	Total Gross Electric Plant Allocators		1.00000	0.47206	0.02329	0.16905	0.16935	0.00000	0.03680	0.00000	0.05966	0.03745	0.00000	0.00000	0.03234
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		10,816	10,816	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,415	1,415	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,690	1,690	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		978	978	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		14,899	14,899	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		2,037	-	-	2,037	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		18	-	-	18	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		2,136	81	0	2,055	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03778	0.00000	0.96222	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		17,035	14,980	0	2,055	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87936	0.00000	0.12064	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		2,519	-	-	-	2,519	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		840	-	-	-	-	-	840	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		1,593	-	-	-	-	-	-	-	1,593	-	-	-	-
139	Distribution Metering		997	-	-	-	-	-	-	-	-	997	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		5,949	0	0	0	2,519	0	840	0	1,593	997	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42343	0.00000	0.14115	0.00000	0.26777	0.16765	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		8,084	81	0	2,055	2,519	0	840	0	1,593	997	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00998	0.00000	0.25421	0.31157	0.00000	0.10386	0.00000	0.19703	0.12336	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		22,983	14,980	0	2,055	2,519	0	840	0	1,593	997	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.65176	0.00000	0.08942	0.10959	0.00000	0.03653	0.00000	0.06930	0.04339	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		2,721	410	948	102	192	-	42	-	68	44	-	-	914
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		241	-	-	-	-	-	-	-	-	-	-	-	241
156	General & Intangible Plant Total		2,962	410	948	102	192	0	42	0	68	44	0	0	1,155
157	General & Intangible Plant Allocators		1.00000	0.13859	0.32016	0.03452	0.06487	0.00000	0.01410	0.00000	0.02285	0.01500	0.00000	0.00000	0.38991
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		21	-	-	-	-	-	-	-	-	-	-	-	21
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		21	0	0	0	0	0	0	0	0	0	0	0	21
170															
171	Total Accumulated Depreciation		25,966	15,390	948	2,157	2,711	0	881	0	1,660	1,042	0	0	1,176
172	Total Accum Deprec Allocators		1.00000	0.59270	0.03652	0.08308	0.10440	0.00000	0.03394	0.00000	0.06395	0.04012	0.00000	0.00000	0.04529
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		39,957	39,957	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(14,899)	(14,899)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		25,059	25,059	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		15,352	696	0	14,655	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(2,136)	(81)	0	(2,055)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		13,216	615	0	12,600	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04657	0.00000	0.95343	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		25,938	0	0	0	14,487	0	3,148	0	5,103	3,199	0	0	0
187	Distribution Reserve		(5,949)	0	0	0	(2,519)	0	(840)	0	(1,593)	(997)	0	0	0
188	Distribution Net Plant		19,989	0	0	0	11,968	0	2,308	0	3,510	2,202	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59874	0.00000	0.11548	0.00000	0.17562	0.11016	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		6,766	887	2,049	221	415	0	90	0	146	96	0	0	2,861
192	General & Intangible Reserve		(2,962)	(410)	(948)	(102)	(192)	0	(42)	0	(68)	(44)	0	0	(1,155)
193	General & Intangible Net Plant		3,804	477	1,101	119	223	0	48	0	79	52	0	0	1,706
194	General & Intangible Net Plant Allocators		1.00000	0.12529	0.28944	0.03121	0.05865	0.00000	0.01274	0.00000	0.02066	0.01356	0.00000	0.00000	0.44845
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(15)	0	0	0	0	0	0	0	0	0	0	0	(15)
202	Other Reserve		(21)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(21)
203	Other Net Plant		(36)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(36)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		87,998	41,541	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
207	Total Reserve		(25,966)	(15,390)	(948)	(2,157)	(2,711)	0	(881)	0	(1,660)	(1,042)	0	0	(1,176)
208	Total Net Plant in Service		62,032	26,151	1,101	12,719	12,191	0	2,357	0	3,589	2,254	0	0	1,670
209	Total Net Plant Allocators		1.00000	0.42157	0.01775	0.20504	0.19654	0.00000	0.03799	0.00000	0.05786	0.03633	0.00000	0.00000	0.02693
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		668	668	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		86	86	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		56	56	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,701	1,701	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		655	-	-	655	-	-	-	-	-	-	-	-	-
218	Distribution Primary		445	-	-	-	445	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		74	-	-	-	-	-	74	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		20	-	-	-	-	-	-	-	20	-	-	-	-
223	Distribution Metering		15	-	-	-	-	-	-	-	-	15	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		110	17	38	4	8	-	2	-	3	2	-	-	37
227	Retail 100%, Class = Net Plant		(39)	(17)	(1)	(8)	(8)	-	(1)	-	(2)	(1)	-	-	(1)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,790	2,510	38	652	445	0	74	0	20	15	0	0	36
230	Total Construction Work in Progress Allocator		1.00000	0.66233	0.00994	0.17190	0.11738	0.00000	0.01957	0.00000	0.00537	0.00403	0.00000	0.00000	0.00948
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		350	350	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		56	-	-	56	-	-	-	-	-	-	-	-	-
237	Distribution Primary		7	-	-	-	7	-	-	-	-	-	-	-	-
238	Labor		16	2	6	1	1	-	0	-	0	0	-	-	5
239	Plant Held for Future Use Total		434	357	6	57	8	0	0	0	0	0	0	0	5
240	Plant Held for Future Use Allocator		1.00000	0.82328	0.01288	0.13076	0.01858	0.00000	0.00057	0.00000	0.00092	0.00060	0.00000	0.00000	0.01241
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		251	251	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		28	28	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		593	-	593	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		498	-	498	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,911)	(246)	(634)	(77)	(132)	-	(27)	-	(64)	(58)	-	-	(671)
255	Retail 100%, Class = # Bills		1,146	-	-	-	-	-	-	-	-	-	-	-	1,146
256	Retail 100%, Class = Prod		(786)	(786)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,535	647	27	315	302	-	58	-	89	56	-	-	41
258	Retail 100%, Class = T&D		(294)	(5)	-	(104)	(103)	-	(22)	-	(36)	(23)	-	-	-
259	Retail 100%, Class = Metering		97	-	-	-	-	-	-	-	-	97	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(34)	(34)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,276	602	30	216	216	-	47	-	76	48	-	-	41
264	Gross Trans Plant		(40)	(2)	-	(38)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		2,390	485	514	311	282	0	56	0	64	121	0	0	557
266	Total Working Capital Allocator		1.00000	0.20295	0.21502	0.12994	0.11809	0.00000	0.02340	0.00000	0.02682	0.05050	0.00000	0.00000	0.23328
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		87,998	41,541	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
271	Accumulated Depreciation		(25,966)	(15,390)	(948)	(2,157)	(2,711)	0	(881)	0	(1,660)	(1,042)	0	0	(1,176)
272	Net Electric Plant in Service		62,032	26,151	1,101	12,719	12,191	0	2,357	0	3,589	2,254	0	0	1,670
273	Construction Work in Progress		3,790	2,510	38	652	445	0	74	0	20	15	0	0	36
274	Plant Held for Future Use		434	357	6	57	8	0	0	0	0	0	0	0	5
275	Working Capital		2,390	485	514	311	282	0	56	0	64	121	0	0	557
276	Total Rate Base		68,646	29,503	1,658	13,738	12,927	0	2,487	0	3,674	2,390	0	0	2,269
277	Total Rate Base Allocator		1.00000	0.42979	0.02416	0.20013	0.18831	0.00000	0.03623	0.00000	0.05352	0.03481	0.00000	0.00000	0.03305
278															
279															
280	**Class Revenue**														
281	Present Revenue		8,750	4,038	(20)	1,305	1,714	-	725	-	216	211	1	-	559
282	Production Solar Demand		326	326	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		9,075	4,364	(20)	1,305	1,714	-	725	-	216	211	1	-	559
286	Wholesale 100%														
287	Total Class Revenue		9,075	4,364	(20)	1,305	1,714	0	725	0	216	211	1	0	559
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.48088	(0.00223)	0.14379	0.18891	0.00000	0.07991	0.00000	0.02375	0.02321	0.00016	0.00000	0.06163
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		12,250	4,737	1,255	1,604	1,704	-	350	-	575	546	-	-	1,479
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		12,250	4,737	1,255	1,604	1,704	-	350	-	575	546	-	-	1,479
294	Function Allocator for Electric Revenue		1.00000	0.38667	0.10246	0.13093	0.13914	0.00000	0.02858	0.00000	0.04692	0.04458	0.00000	0.00000	0.12073
295															
296															
297	**Revenue Credits**														
298	Transmission		34	-	-	34	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		10	-	-	-	-	-	10	-	-	-	-	-	-
301	Distribution Service		242	-	-	-	-	-	-	-	242	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	2
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
307	Total Revenue Credits		290	1	0	35	1	0	10	0	242	0	0	0	2
308	Total Revenue Credits Allocator		1.00000	0.00266	0.00015	0.11916	0.00339	0.00000	0.03351	0.00000	0.83386	0.00022	0.00000	0.00000	0.00706
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		125	125	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		57	57	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		211	211	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		540	-	540	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		49	-	49	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		44	-	44	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		674	0	674	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		885	211	674	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.23850	0.76150	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		73	-	-	73	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		75	2	0	73	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02585	0.00000	0.97415	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		129	-	-	-	129	-	-	-	-	-	-	-	-
343	Distribution Secondary		25	-	-	-	-	-	25	-	-	-	-	-	-
344	Distribution Service		73	-	-	-	-	-	-	-	73	-	-	-	-
345	Distribution Metering		69	-	-	-	-	-	-	-	-	69	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		296	0	0	0	129	0	25	0	73	69	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.43650	0.00000	0.08555	0.00000	0.24487	0.23308	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
355	Retail 100%, Class = # Bills		564	-	-	-	-	-	-	-	-	-	-	-	564
356	Customer Accounting O&M		565	0	0	0	0	0	0	0	0	2	0	0	564
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00301	0.00000	0.00000	0.99699
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		30	-	-	-	-	-	-	-	-	-	-	-	30
361	Customer Serv & Info. O&M		30	0	0	0	0	0	0	0	0	0	0	0	30
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		121	-	-	-	-	-	-	-	-	-	-	-	121

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		121	0	0	0	0	0	0	0	0	0	0	0	121
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		814	123	284	31	57	-	12	-	20	13	-	-	273
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		78	37	2	13	13	-	3	-	5	3	-	-	3
373	Retail 100%, Class = # Bills		24	-	-	-	-	-	-	-	-	-	-	-	24
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		915	159	285	44	71	0	15	0	25	16	0	0	300
379	Admin & General O&M Allocators		1.00000	0.17419	0.31172	0.04776	0.07715	0.00000	0.01677	0.00000	0.02718	0.01769	0.00000	0.00000	0.32754
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		2,888	372	959	117	200	0	41	0	97	87	0	0	1,015
387	Total O&M Allocators		1.00000	0.12893	0.33202	0.04050	0.06923	0.00000	0.01409	0.00000	0.03373	0.03011	0.00000	0.00000	0.35139
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		2,888	372	959	117	200	-	41	-	97	87	-	-	1,015
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,264	1,264	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		208	208	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		116	116	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		330	330	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,918	1,918	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		368	-	-	368	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		385	14	0	371	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03550	0.00000	0.96450	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,303	1,931	0	371	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83876	0.00000	0.16124	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		435	-	-	-	435	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		100	-	-	-	-	-	100	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		170	-	-	-	-	-	-	-	170	-	-	-	-
423	Distribution Metering		209	-	-	-	-	-	-	-	-	209	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		915	0	0	0	435	0	100	0	170	209	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.47598	0.00000	0.10953	0.00000	0.18557	0.22892	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,300	14	0	371	435	0	100	0	170	209	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01052	0.00000	0.28566	0.33500	0.00000	0.07709	0.00000	0.13061	0.16112	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		3,218	1,931	0	371	435	0	100	0	170	209	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60028	0.00000	0.11540	0.13533	0.00000	0.03114	0.00000	0.05276	0.06509	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		405	61	141	15	29	-	6	-	10	7	-	-	136
438	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	79
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		484	61	141	15	29	0	6	0	10	7	0	0	215
441	General & Intangible Plant Allocators		1.00000	0.12633	0.29184	0.03147	0.05913	0.00000	0.01285	0.00000	0.02083	0.01367	0.00000	0.00000	0.44388
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		46	-	-	-	-	-	-	-	-	-	-	-	46
451	Retail 100%, Class = Net Plant		66	28	1	14	13	-	3	-	4	2	-	-	2
452	Retail 100%, Class = T&D		2	0	-	1	1	-	0	-	0	0	-	-	-
453	Retail 100%, Class = Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
454	Retail 100%, Class = Dist Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
455	Retail 100%, Class = Prod		17	17	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		184	45	1	14	14	0	5	0	4	53	0	0	48
459															
460	Total Depreciation Expense		3,886	2,037	142	401	478	0	112	0	184	269	0	0	263
461	Total Depreciation Expense Allocators		1.00000	0.52433	0.03665	0.10313	0.12294	0.00000	0.02871	0.00000	0.04733	0.06924	0.00000	0.00000	0.06767
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		78	12	27	3	6	-	1	-	2	1	-	-	26
466	Net Total Plant		594	250	11	122	117	-	23	-	34	22	-	-	16
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		672	262	38	125	122	0	24	0	36	23	0	0	42
471	Total Taxes Other Allocator		1.00000	0.39009	0.05620	0.18557	0.18190	0.00000	0.03536	0.00000	0.05402	0.03400	0.00000	0.00000	0.06285
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	9,366	4,365	(20)	1,340	1,715	0	735	0	458	211	1	0	561
476	Total Oper. Exp. Before Tax	Line 20	7,441	2,670	1,139	641	799	0	176	0	317	379	0	0	1,320
477	Net Oper. Income (NOI) before Tax		1,924	1,695	(1,159)	698	916	0	559	0	140	(168)	1	0	(759)
478	Interest Expense	Line 8 x WACC	1,262	543	30	253	238	-	46	-	68	44	-	-	42
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	662	1,152	(1,190)	445	679	-	513	-	73	(212)	1	-	(800)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	662	1,152	(1,190)	445	679	0	513	0	73	(212)	1	0	(800)
483	Fed & St Permanent Differences	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
484	State Temporary Differences	JSS Sch. 12	(2,120)	(1,001)	(49)	(358)	(359)	-	(78)	-	(126)	(79)	-	-	(69)
485	State Taxable Income	Ln 482:484	(1,388)	185	(1,237)	99	332	0	438	0	(50)	(289)	1	0	(867)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(76)	10	(68)	5	18	-	24	-	(3)	(16)	0	-	(48)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	117	55	3	20	20	-	4	-	7	4	-	-	4
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	40	65	(65)	25	38	-	28	-	4	(12)	0	-	(44)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	662	1,152	(1,190)	445	679	-	513	-	73	(212)	1	-	(800)
494	Fed & St Permanent Differences	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
495	Fed Temporary Differences	JSS Sch. 12	(2,053)	(969)	(48)	(347)	(348)	-	(76)	-	(122)	(77)	-	-	(66)
496	State Income Tax Exp. (Cur.)	Line 487	76	(10)	68	(5)	(18)	-	(24)	-	3	16	(0)	-	48
497	Fed. Taxable Income	Ln 493:496	(1,244)	206	(1,168)	105	325	-	416	-	(43)	(270)	1	-	(817)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(261)	43	(245)	22	68	-	87	-	(9)	(57)	0	-	(172)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(261)	43	(245)	22	68	-	87	-	(9)	(57)	0	-	(172)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	431	203	10	73	73	-	16	-	26	16	-	-	14
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(24)	(12)	(1)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(1)
504	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(229)	(136)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(73)	(34)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
508	Total Federal Income Tax Exp.	Ln 501:507	(162)	62	(246)	58	100	-	92	-	(4)	(54)	0	-	(171)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(338)	54	(313)	27	86	-	112	-	(12)	(73)	0	-	(219)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	523	247	12	88	89	-	19	-	31	20	-	-	17
512	Total Direct Adjs.	Ln 489 + Ln 506	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(73)	(34)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
514	Total Amortization of ITC	Line 504	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(229)	(136)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(122)	128	(311)	84	138	-	120	-	0	(65)	0	-	(215)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	27.83%	26.02%	25.31%	25.97%	25.75%	0.00%	25.46%	0.00%	26.69%	25.05%	25.35%	0.00%	25.28%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	4,809	2,067	116	962	906	-	174	-	257	167	-	-	159
524	Interest Expense	Line 8 x WACC	(1,262)	(543)	(30)	(253)	(238)	-	(46)	-	(68)	(44)	-	-	(42)
525	Permanent Diff Fed & State	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(229)	(136)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
529	Amort of Excess ADIT	JSS Sch. 12	(73)	(34)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(2,053)	(969)	(48)	(347)	(348)	-	(76)	-	(122)	(77)	-	-	(66)
532	Deferred Tax Federal	Ln 531 x Ln 498	431	203	10	73	73	-	16	-	26	16	-	-	14
533	Base for FIT Computation	Ln 523:532	1,687	619	39	415	368	-	61	-	78	53	-	-	54
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	448	165	10	110	98	-	16	-	21	14	-	-	14
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(229)	(136)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
539	Amort of Excess ADIT	JSS Sch. 12	(73)	(34)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
540	Total FIT before Adding Deferred	Ln 535:539	141	(8)	0	78	61	-	5	-	1	2	-	-	1
541	Total FIT - Deferred	Line 532	431	203	10	73	73	-	16	-	26	16	-	-	14
542	Total FIT - Current & Deferred	Ln 540:541	572	195	10	151	134	-	21	-	27	18	-	-	15
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	4,809	2,067	116	962	906	-	174	-	257	167	-	-	159
546	Interest Expense	Line 27 x WACC	(1,262)	(543)	(30)	(253)	(238)	-	(46)	-	(68)	(44)	-	-	(42)
547	Permanent Diff Fed & State	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
548	Temporary State Differences	JSS Sch. 12	(2,120)	(1,001)	(49)	(358)	(359)	-	(78)	-	(126)	(79)	-	-	(69)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	117	55	3	20	20	-	4	-	7	4	-	-	4
550	Net FIT Allowable	Line 542	572	195	10	151	134	-	21	-	27	18	-	-	15
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	2,185	807	51	534	474	-	79	-	102	69	-	-	70
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	127	47	3	31	28	-	5	-	6	4	-	-	4
555	Total SIT - Deferred	Line 549	117	55	3	20	20	-	4	-	7	4	-	-	4
556	Total SIT - Current & Deferred	Ln 554:555	244	102	6	51	47	-	9	-	13	8	-	-	8
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	816	297	16	202	181	-	30	-	40	27	-	-	23
561	Total Income Tax Allocator		1.00000	0.36422	0.01959	0.24731	0.22180	0.00000	0.03704	0.00000	0.04898	0.03255	0.00000	0.00000	0.02852
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		94	94	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		217	-	217	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		27	-	27	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		12	-	12	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		35	-	35	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		414	124	290	0	0	0	0	0	0	0	0	0	0
574	Transmission		33	1	-	31	-	-	-	-	-	-	-	-	-
575	Distribution		105	-	-	-	59	-	13	-	21	13	-	-	-
576	Subtotal Prod, Trans and Dist		552	126	290	31	59	0	13	0	21	13	0	0	0
577	Customer Accounts		202	-	-	-	-	-	-	-	-	1	-	-	202
578	Customer Service & Info.		37	-	-	-	-	-	-	-	-	-	-	-	37
579	Sales		41	-	-	-	-	-	-	-	-	-	-	-	41
580	Subtotal before Admin & Gen		832	126	290	31	59	-	13	-	21	14	-	-	280
581	Admin & General		373	56	130	14	26	-	6	-	9	6	-	-	125
582	Total		1,205	182	420	45	85	-	18	-	30	20	-	-	405
583	Total Labor Allocator		1.00000	0.15085	0.34850	0.03757	0.07062	0.00000	0.01534	0.00000	0.02488	0.01633	0.00000	0.00000	0.33591

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	6,298,167	3,113,266	129,549	1,206,904	1,434,524	-	355,056	-	17,111	32,405	-	-	9,353
3	Accum. Depreciation & Amort.	Line 171	(1,765,484)	(1,153,405)	(59,941)	(175,020)	(260,959)	-	(96,638)	-	(5,412)	(10,244)	-	-	(3,864)
4	Net Plant in Service		4,532,683	1,959,861	69,607	1,031,884	1,173,565	-	258,417	-	11,699	22,161	-	-	5,488
5	Construction Work in Progress	Line 229	294,668	188,137	2,381	52,858	42,824	-	8,133	-	66	150	-	-	118
6	Plant Held for Future Use	Line 239	32,533	26,755	353	4,600	776	-	27	-	1	3	-	-	18
7	Working Capital	Line 265	130,551	36,349	32,484	25,193	27,166	-	6,131	-	209	1,187	-	-	1,832
8	Total Rate Base		4,990,434	2,211,102	104,825	1,114,535	1,244,331	-	272,709	-	11,975	23,501	-	-	7,456
9															
10	**Revenue**														
11	Class Revenue	Line 287	647,895	327,075	(16,332)	92,989	122,164	-	51,674	-	15,361	15,010	101	-	39,854
12	Revenue Credits	Line 307	4,824	58	3	2,806	95	-	1,066	-	789	1	-	-	7
13	Total Revenue		652,719	327,132	(16,330)	95,795	122,259	-	52,741	-	16,150	15,010	101	-	39,861
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	126,230	27,906	60,618	9,490	19,246	-	4,461	-	318	855	-	-	3,335
17	Depreciation	Line 460	256,522	152,688	9,001	32,510	45,982	-	12,230	-	599	2,646	-	-	864
18	Tax Other Than Income Tax	Line 470	46,989	19,640	2,387	10,114	11,762	-	2,605	-	118	225	-	-	139
19	Gain/Loss on Disposition	Line 471	(320)	(138)	(5)	(73)	(83)	-	(18)	-	(1)	(2)	-	-	(0)
20	Operating Expense before Tax		429,421	200,096	72,001	52,042	76,909	-	19,278	-	1,034	3,724	-	-	4,337
21	Income Tax Expense	Line 517	13,403	9,560	(23,495)	3,517	2,401	-	6,112	-	3,716	2,638	26	-	8,928
22	Total Operating Expense		442,824	209,656	48,506	55,559	79,310	-	25,390	-	4,750	6,362	26	-	13,265
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	209,895	117,476	(64,836)	40,236	42,949	-	27,351	-	11,400	8,648	75	-	26,595
26	Net Operating Income Required	Ln 8 x Ln 34	349,588	154,891	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(139,693)	(37,415)	(72,179)	(37,839)	(44,218)	-	8,247	-	10,561	7,002	75	-	26,073
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(187,647)	(50,259)	(96,957)	(50,828)	(59,398)	-	11,078	-	14,187	9,406	101	-	35,023
30															
31	**Total Class Cost of Service**	Ln 26+22-12	787,588	364,490	55,847	130,828	166,383	-	43,427	-	4,800	8,008	26	-	13,781
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.21%	5.31%	-61.85%	3.61%	3.45%	0.00%	10.03%	0.00%	95.20%	36.80%	0.00%	0.00%	356.71%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	647,895	327,075	(16,332)	92,989	122,164		51,674		15,361	15,010	101		39,854
37		Ln 29	187,647	50,259	96,957	50,828	59,398		(11,078)		(14,187)	(9,406)	(101)		(35,023)
38		Ln 37 / Ln 36	28.96%	15.37%	-593.64%	54.66%	48.62%		-21.44%		-92.35%	-62.66%	-100.28%		-87.88%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		1,988,740	1,988,740	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		165,314	165,314	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		181,413	181,413	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		659,146	659,146	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		2,994,612	2,994,612	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		24,159	24,159	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,421	1,421	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		12,598	12,598	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		13,993	13,993	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,176,639	-	-	1,176,639	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		12,338	-	-	12,338	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		1,241,149	52,171	0	1,188,978	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04203	0.00000	0.95797	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		4,235,761	3,046,783	0	1,188,978	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71930	0.00000	0.28070	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		1,394,551	-	-	-	1,394,551	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		345,162	-	-	-	-	-	345,162	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		16,634	-	-	-	-	-	-	-	16,634	-	-	-	-
71	Distribution Metering		31,461	-	-	-	-	-	-	-	-	31,461	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,787,809	0	0	0	1,394,551	0	345,162	0	16,634	31,461	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78003	0.00000	0.19306	0.00000	0.00930	0.01760	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		3,028,958	52,171	0	1,188,978	1,394,551	0	345,162	0	16,634	31,461	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01722	0.00000	0.39254	0.46041	0.00000	0.11395	0.00000	0.00549	0.01039	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		6,023,570	3,046,783	0	1,188,978	1,394,551	0	345,162	0	16,634	31,461	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50581	0.00000	0.19739	0.23152	0.00000	0.05730	0.00000	0.00276	0.00522	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		271,735	66,483	129,549	17,926	39,972	-	9,893	-	477	944	-	-	6,491
86	Retail 100%, Class = # Bills		2,910	-	-	-	-	-	-	-	-	-	-	-	2,910
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		274,644	66,483	129,549	17,926	39,972	0	9,893	0	477	944	0	0	9,400
89	General & Intangible Plant Allocators		1.00000	0.24207	0.47170	0.06527	0.14554	0.00000	0.03602	0.00000	0.00174	0.00344	0.00000	0.00000	0.03423
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(48)	-	-	-	-	-	-	-	-	-	-	-	(48)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(48)	0	0	0	0	0	0	0	0	0	0	0	(48)
104															
105	Total Gross Electric Plant in Service		6,298,167	3,113,266	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
106	Total Gross Electric Plant Allocators		1.00000	0.49431	0.02057	0.19163	0.22777	0.00000	0.05637	0.00000	0.00272	0.00515	0.00000	0.00000	0.00148
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		810,628	810,628	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		106,078	106,078	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		126,623	126,623	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		73,268	73,268	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		1,116,597	1,116,597	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		4,138	4,138	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		596	596	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		748	748	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		565	565	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		165,245	-	-	165,245	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		1,481	-	-	1,481	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		172,773	6,047	0	166,726	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03500	0.00000	0.96500	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		1,289,370	1,122,644	0	166,726	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87069	0.00000	0.12931	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		242,464	-	-	-	242,464	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		92,061	-	-	-	-	-	92,061	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		5,192	-	-	-	-	-	-	-	5,192	-	-	-	-
139	Distribution Metering		9,807	-	-	-	-	-	-	-	-	9,807	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		349,524	0	0	0	242,464	0	92,061	0	5,192	9,807	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69370	0.00000	0.26339	0.00000	0.01485	0.02806	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		522,296	6,047	0	166,726	242,464	0	92,061	0	5,192	9,807	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01158	0.00000	0.31922	0.46423	0.00000	0.17626	0.00000	0.00994	0.01878	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		1,638,893	1,122,644	0	166,726	242,464	0	92,061	0	5,192	9,807	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.68500	0.00000	0.10173	0.14794	0.00000	0.05617	0.00000	0.00317	0.00598	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		125,730	30,761	59,941	8,294	18,495	-	4,578	-	221	437	-	-	3,003
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		791	-	-	-	-	-	-	-	-	-	-	-	791
156	General & Intangible Plant Total		126,521	30,761	59,941	8,294	18,495	0	4,578	0	221	437	0	0	3,795
157	General & Intangible Plant Allocators		1.00000	0.24313	0.47376	0.06556	0.14618	0.00000	0.03618	0.00000	0.00174	0.00345	0.00000	0.00000	0.02999
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	70
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		70	0	0	0	0	0	0	0	0	0	0	0	70
170															
171	Total Accumulated Depreciation		1,765,484	1,153,405	59,941	175,020	260,959	0	96,638	0	5,412	10,244	0	0	3,864
172	Total Accum Deprec Allocators		1.00000	0.65331	0.03395	0.09913	0.14781	0.00000	0.05474	0.00000	0.00307	0.00580	0.00000	0.00000	0.00219
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		2,994,612	2,994,612	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(1,116,597)	(1,116,597)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		1,878,016	1,878,016	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		1,241,149	52,171	0	1,188,978	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(172,773)	(6,047)	0	(166,726)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		1,068,376	46,124	0	1,022,252	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04317	0.00000	0.95683	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		1,787,809	0	0	0	1,394,551	0	345,162	0	16,634	31,461	0	0	0
187	Distribution Reserve		(349,524)	0	0	0	(242,464)	0	(92,061)	0	(5,192)	(9,807)	0	0	0
188	Distribution Net Plant		1,438,286	0	0	0	1,152,088	0	253,101	0	11,443	21,654	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.80101	0.00000	0.17597	0.00000	0.00796	0.01506	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		274,644	66,483	129,549	17,926	39,972	0	9,893	0	477	944	0	0	9,400
192	General & Intangible Reserve		(126,521)	(30,761)	(59,941)	(8,294)	(18,495)	0	(4,578)	0	(221)	(437)	0	0	(3,795)
193	General & Intangible Net Plant		148,123	35,722	69,607	9,632	21,477	0	5,316	0	256	507	0	0	5,606
194	General & Intangible Net Plant Allocators		1.00000	0.24116	0.46993	0.06502	0.14500	0.00000	0.03589	0.00000	0.00173	0.00342	0.00000	0.00000	0.03785
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(48)	0	0	0	0	0	0	0	0	0	0	0	(48)
202	Other Reserve		(70)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(70)
203	Other Net Plant		(118)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(118)
204	Other Net Plant Allocators		1.00000	0.00003	0.00006	0.00001	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99988
205															
206	Total Gross Plant		6,298,167	3,113,266	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
207	Total Reserve		(1,765,484)	(1,153,405)	(59,941)	(175,020)	(260,959)	0	(96,638)	0	(5,412)	(10,244)	0	0	(3,864)
208	Total Net Plant in Service		4,532,683	1,959,861	69,607	1,031,884	1,173,565	0	258,417	0	11,699	22,161	0	0	5,488
209	Total Net Plant Allocators		1.00000	0.43238	0.01536	0.22765	0.25891	0.00000	0.05701	0.00000	0.00258	0.00489	0.00000	0.00000	0.00121
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		50,069	50,069	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		6,416	6,416	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		4,191	4,191	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		127,457	127,457	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		53,176	-	-	53,176	-	-	-	-	-	-	-	-	-
218	Distribution Primary		42,819	-	-	-	42,819	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		8,112	-	-	-	-	-	8,112	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		65	-	-	-	-	-	-	-	65	-	-	-	-
223	Distribution Metering		147	-	-	-	-	-	-	-	-	147	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		5,087	1,245	2,425	336	748	-	185	-	9	18	-	-	121
227	Retail 100%, Class = Net Plant		(2,870)	(1,241)	(44)	(653)	(743)	-	(164)	-	(7)	(14)	-	-	(3)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		294,668	188,137	2,381	52,858	42,824	0	8,133	0	66	150	0	0	118
230	Total Construction Work in Progress Allocator		1.00000	0.63847	0.00808	0.17938	0.14533	0.00000	0.02760	0.00000	0.00023	0.00051	0.00000	0.00000	0.00040
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		26,245	26,245	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		329	329	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		4,551	-	-	4,551	-	-	-	-	-	-	-	-	-
237	Distribution Primary		667	-	-	-	667	-	-	-	-	-	-	-	-
238	Labor		740	181	353	49	109	-	27	-	1	3	-	-	18
239	Plant Held for Future Use Total		32,533	26,755	353	4,600	776	0	27	0	1	3	0	0	18
240	Plant Held for Future Use Allocator		1.00000	0.82242	0.01085	0.14140	0.02384	0.00000	0.00083	0.00000	0.00004	0.00008	0.00000	0.00000	0.00054
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		18,802	18,802	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		1,957	1,957	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		2,135	2,135	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		37,479	-	37,479	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		31,511	-	31,511	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		282	282	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(83,518)	(18,464)	(40,107)	(6,279)	(12,734)	-	(2,952)	-	(210)	(566)	-	-	(2,206)
255	Retail 100%, Class = # Bills		3,767	-	-	-	-	-	-	-	-	-	-	-	3,767
256	Retail 100%, Class = Prod		(58,926)	(58,926)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		112,130	48,483	1,722	25,527	29,032	-	6,393	-	289	548	-	-	136
258	Retail 100%, Class = T&D		(21,564)	(371)	-	(8,465)	(9,928)	-	(2,457)	-	(118)	(224)	-	-	-
259	Retail 100%, Class = Metering		959	-	-	-	-	-	-	-	-	959	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(2,547)	(2,547)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		91,306	45,134	1,878	17,497	20,797	-	5,147	-	248	470	-	-	136
264	Gross Trans Plant		(3,223)	(135)	-	(3,087)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		130,551	36,349	32,484	25,193	27,166	0	6,131	0	209	1,187	0	0	1,832
266	Total Working Capital Allocator		1.00000	0.27843	0.24882	0.19297	0.20809	0.00000	0.04696	0.00000	0.00160	0.00909	0.00000	0.00000	0.01403
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		6,298,167	3,113,266	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
271	Accumulated Depreciation		(1,765,484)	(1,153,405)	(59,941)	(175,020)	(260,959)	0	(96,638)	0	(5,412)	(10,244)	0	0	(3,864)
272	Net Electric Plant in Service		4,532,683	1,959,861	69,607	1,031,884	1,173,565	0	258,417	0	11,699	22,161	0	0	5,488
273	Construction Work in Progress		294,668	188,137	2,381	52,858	42,824	0	8,133	0	66	150	0	0	118
274	Plant Held for Future Use		32,533	26,755	353	4,600	776	0	27	0	1	3	0	0	18
275	Working Capital		130,551	36,349	32,484	25,193	27,166	0	6,131	0	209	1,187	0	0	1,832
276	Total Rate Base		4,990,434	2,211,102	104,825	1,114,535	1,244,331	0	272,709	0	11,975	23,501	0	0	7,456
277	Total Rate Base Allocator		1.00000	0.44307	0.02101	0.22333	0.24934	0.00000	0.05465	0.00000	0.00240	0.00471	0.00000	0.00000	0.00149
278															
279															
280	**Class Revenue**														
281	Present Revenue		623,481	302,660	(16,332)	92,989	122,164	-	51,674	-	15,361	15,010	101	-	39,854
282	Production Solar Demand		24,415	24,415	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		647,895	327,075	(16,332)	92,989	122,164	-	51,674	-	15,361	15,010	101	-	39,854
286	Wholesale 100%														
287	Total Class Revenue		647,895	327,075	(16,332)	92,989	122,164	0	51,674	0	15,361	15,010	101	0	39,854
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.50483	(0.02521)	0.14352	0.18856	0.00000	0.07976	0.00000	0.02371	0.02317	0.00016	0.00000	0.06151
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		779,009	354,988	79,344	130,117	164,076	-	38,382	-	1,873	5,370	-	-	4,859
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		779,009	354,988	79,344	130,117	164,076	-	38,382	-	1,873	5,370	-	-	4,859
294	Function Allocator for Electric Revenue		1.00000	0.45569	0.10185	0.16703	0.21062	0.00000	0.04927	0.00000	0.00240	0.00689	0.00000	0.00000	0.00624
295															
296															
297	**Revenue Credits**														
298	Transmission		2,777	-	-	2,777	-	-	-	-	-	-	-	-	-
299	Distribution Primary		62	-	-	-	62	-	-	-	-	-	-	-	-
300	Distribution Secondary		1,059	-	-	-	-	-	1,059	-	-	-	-	-	-
301	Distribution Service		789	-	-	-	-	-	-	-	789	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		7	-	-	-	-	-	-	-	-	-	-	-	7
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		130	58	3	29	33	-	7	-	0	1	-	-	0
307	Total Revenue Credits		4,824	58	3	2,806	95	0	1,066	0	789	1	0	0	7
308	Total Revenue Credits Allocator		1.00000	0.01198	0.00057	0.58167	0.01964	0.00000	0.22107	0.00000	0.16354	0.00013	0.00000	0.00000	0.00140
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		9,364	9,364	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		798	798	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		1,398	1,398	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		4,250	4,250	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		15,810	15,810	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		34,132	-	34,132	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		3,096	-	3,096	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		2,767	-	2,767	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		2,585	-	2,585	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		42,580	0	42,580	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		58,390	15,810	42,580	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.27077	0.72923	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		67	67	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		35	35	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		39	39	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		5,909	-	-	5,909	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		34	-	-	34	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		6,089	146	0	5,943	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02393	0.00000	0.97607	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		12,448	-	-	-	12,448	-	-	-	-	-	-	-	-
343	Distribution Secondary		2,779	-	-	-	-	-	2,779	-	-	-	-	-	-
344	Distribution Service		236	-	-	-	-	-	-	-	236	-	-	-	-
345	Distribution Metering		679	-	-	-	-	-	-	-	-	679	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		16,142	0	0	0	12,448	0	2,779	0	236	679	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.77114	0.00000	0.17214	0.00000	0.01465	0.04207	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		17	-	-	-	-	-	-	-	-	17	-	-	-
355	Retail 100%, Class = # Bills		1,852	-	-	-	-	-	-	-	-	-	-	-	1,852
356	Customer Accounting O&M		1,869	0	0	0	0	0	0	0	0	17	0	0	1,852
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00896	0.00000	0.00000	0.99104
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		99	-	-	-	-	-	-	-	-	-	-	-	99
361	Customer Serv & Info. O&M		99	0	0	0	0	0	0	0	0	0	0	0	99
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		398	-	-	-	-	-	-	-	-	-	-	-	398

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		398	0	0	0	0	0	0	0	0	0	0	0	398
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		37,596	9,198	17,924	2,480	5,530	-	1,369	-	66	131	-	-	898
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		5,568	2,752	115	1,067	1,268	-	314	-	15	29	-	-	8
373	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	79
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		43,242	11,950	18,038	3,547	6,798	0	1,683	0	81	159	0	0	985
379	Admin & General O&M Allocators		1.00000	0.27636	0.41714	0.08203	0.15722	0.00000	0.03891	0.00000	0.00188	0.00368	0.00000	0.00000	0.02278
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		126,230	27,906	60,618	9,490	19,246	0	4,461	0	318	855	0	0	3,335
387	Total O&M Allocators		1.00000	0.22108	0.48022	0.07518	0.15247	0.00000	0.03534	0.00000	0.00252	0.00677	0.00000	0.00000	0.02642
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		126,230	27,906	60,618	9,490	19,246	-	4,461	-	318	855	-	-	3,335
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		94,747	94,747	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		15,596	15,596	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		8,684	8,684	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		24,698	24,698	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		143,726	143,726	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		446	446	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		258	258	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		294	294	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		29,852	-	-	29,852	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		271	-	-	271	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		31,147	1,024	0	30,123	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03289	0.00000	0.96711	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		174,873	144,750	0	30,123	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82774	0.00000	0.17226	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		41,916	-	-	-	41,916	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		10,987	-	-	-	-	-	10,987	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		553	-	-	-	-	-	-	-	553	-	-	-	-
423	Distribution Metering		2,059	-	-	-	-	-	-	-	-	2,059	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

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Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		55,516	0	0	0	41,916	0	10,987	0	553	2,059	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.75503	0.00000	0.19791	0.00000	0.00997	0.03710	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		86,663	1,024	0	30,123	41,916	0	10,987	0	553	2,059	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01182	0.00000	0.34759	0.48367	0.00000	0.12678	0.00000	0.00639	0.02376	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		230,389	144,750	0	30,123	41,916	0	10,987	0	553	2,059	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.62829	0.00000	0.13075	0.18194	0.00000	0.04769	0.00000	0.00240	0.00894	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		18,724	4,581	8,927	1,235	2,754	-	682	-	33	65	-	-	447
438	Retail 100%, Class = # Bills		259	-	-	-	-	-	-	-	-	-	-	-	259
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		18,983	4,581	8,927	1,235	2,754	0	682	0	33	65	0	0	706
441	General & Intangible Plant Allocators		1.00000	0.24133	0.47025	0.06507	0.14510	0.00000	0.03591	0.00000	0.00173	0.00343	0.00000	0.00000	0.03718
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		152	-	-	-	-	-	-	-	-	-	-	-	152
451	Retail 100%, Class = Net Plant		4,849	2,097	74	1,104	1,255	-	276	-	13	24	-	-	6
452	Retail 100%, Class = T&D		123	2	-	48	57	-	14	-	1	1	-	-	-
453	Retail 100%, Class = Metering		496	-	-	-	-	-	-	-	-	496	-	-	-
454	Retail 100%, Class = Dist Secondary		271	-	-	-	-	-	271	-	-	-	-	-	-
455	Retail 100%, Class = Prod		1,258	1,258	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		7,150	3,357	74	1,152	1,312	0	562	0	13	521	0	0	158
459															
460	Total Depreciation Expense		256,522	152,688	9,001	32,510	45,982	0	12,230	0	599	2,646	0	0	864
461	Total Depreciation Expense Allocators		1.00000	0.59523	0.03509	0.12674	0.17925	0.00000	0.04768	0.00000	0.00234	0.01031	0.00000	0.00000	0.00337
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		3,609	883	1,721	238	531	-	131	-	6	13	-	-	86
466	Net Total Plant		43,380	18,757	666	9,876	11,232	-	2,473	-	112	212	-	-	53
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		46,989	19,640	2,387	10,114	11,762	0	2,605	0	118	225	0	0	139
471	Total Taxes Other Allocator		1.00000	0.41797	0.05079	0.21524	0.25032	0.00000	0.05543	0.00000	0.00252	0.00478	0.00000	0.00000	0.00295
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	652,719	327,132	(16,330)	95,795	122,259	0	52,741	0	16,150	15,010	101	0	39,861
476	Total Oper. Exp. Before Tax	Line 20	429,421	200,096	72,001	52,042	76,909	0	19,278	0	1,034	3,724	0	0	4,337
477	Net Oper. Income (NOI) before Tax		223,299	127,036	(88,331)	43,753	45,350	0	33,463	0	15,116	11,286	101	0	35,523
478	Interest Expense	Line 8 x WACC	91,780	40,665	1,928	20,498	22,885	-	5,015	-	220	432	-	-	137
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	131,519	86,371	(90,258)	23,256	22,466	-	28,447	-	14,895	10,854	101	-	35,386
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	131,519	86,371	(90,258)	23,256	22,466	0	28,447	0	14,895	10,854	101	0	35,386
483	Fed & St Permanent Differences	JSS Sch. 12	5,018	2,480	103	962	1,143	-	283	-	14	26	-	-	7
484	State Temporary Differences	JSS Sch. 12	(151,719)	(74,997)	(3,121)	(29,074)	(34,557)	-	(8,553)	-	(412)	(781)	-	-	(225)
485	State Taxable Income	Ln 482:484	(15,182)	13,855	(93,276)	(4,856)	(10,948)	0	20,177	0	14,497	10,099	101	0	35,169
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(835)	762	(5,130)	(267)	(602)	-	1,110	-	797	555	6	-	1,934

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
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488	State Income Tax (Def.)	Ln 484 x Ln 486	8,345	4,125	172	1,599	1,901	-	470	-	23	43	-	-	12
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	7,510	4,887	(4,959)	1,332	1,298	-	1,580	-	820	598	6	-	1,947
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	131,519	86,371	(90,258)	23,256	22,466	-	28,447	-	14,895	10,854	101	-	35,386
494	Fed & St Permanent Differences	JSS Sch. 12	5,018	2,480	103	962	1,143	-	283	-	14	26	-	-	7
495	Fed Temporary Differences	JSS Sch. 12	(146,907)	(72,618)	(3,022)	(28,152)	(33,461)	-	(8,282)	-	(399)	(756)	-	-	(218)
496	State Income Tax Exp. (Cur.)	Line 487	835	(762)	5,130	267	602	-	(1,110)	-	(797)	(555)	(6)	-	(1,934)
497	Fed. Taxable Income	Ln 493:496	(9,536)	15,472	(88,047)	(3,667)	(9,250)	-	19,339	-	13,713	9,569	96	-	33,241
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(2,002)	3,249	(18,490)	(770)	(1,943)	-	4,061	-	2,880	2,009	20	-	6,981
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(2,002)	3,249	(18,490)	(770)	(1,943)	-	4,061	-	2,880	2,009	20	-	6,981
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	30,851	15,250	635	5,912	7,027	-	1,739	-	84	159	-	-	46
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(1,752)	(866)	(36)	(336)	(399)	-	(99)	-	(5)	(9)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(313)	(155)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(15,593)	(10,187)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(48)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(5,199)	(2,570)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
508	Total Federal Income Tax Exp.	Ln 501:507	5,894	4,673	(18,536)	2,185	1,103	-	4,532	-	2,896	2,040	20	-	6,981
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(2,838)	4,011	(23,620)	(1,037)	(2,545)	-	5,171	-	3,677	2,565	26	-	8,915
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	37,443	18,508	770	7,175	8,528	-	2,111	-	102	193	-	-	56
512	Total Direct Adjs.	Ln 489 + Ln 506	(97)	(48)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(5,199)	(2,570)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
514	Total Amortization of ITC	Line 504	(313)	(155)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
515	Total Amortization of PTC	Line 505	(15,593)	(10,187)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	13,403	9,560	(23,495)	3,517	2,401	-	6,112	-	3,716	2,638	26	-	8,928
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.24%	26.02%	25.32%	26.31%	26.54%	0.00%	25.58%	0.00%	25.37%	25.40%	25.35%	0.00%	25.35%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	349,588	154,891	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
524	Interest Expense	Line 8 x WACC	(91,780)	(40,665)	(1,928)	(20,498)	(22,885)	-	(5,015)	-	(220)	(432)	-	-	(137)
525	Permanent Diff Fed & State	JSS Sch. 12	5,018	2,480	103	962	1,143	-	283	-	14	26	-	-	7
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(48)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(313)	(155)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(15,593)	(10,187)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
529	Amort of Excess ADIT	JSS Sch. 12	(5,199)	(2,570)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(146,907)	(72,618)	(3,022)	(28,152)	(33,461)	-	(8,282)	-	(399)	(756)	-	-	(218)
532	Deferred Tax Federal	Ln 531 x Ln 498	30,851	15,250	635	5,912	7,027	-	1,739	-	84	159	-	-	46
533	Base for FIT Computation	Ln 523:532	125,568	46,379	2,487	33,679	35,409	-	6,659	-	254	523	-	-	178
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	33,379	12,329	661	8,953	9,413	-	1,770	-	68	139	-	-	47
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(48)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(313)	(155)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(15,593)	(10,187)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
539	Amort of Excess ADIT	JSS Sch. 12	(5,199)	(2,570)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
540	Total FIT before Adding Deferred	Ln 535:539	12,177	(631)	16	6,332	5,830	-	600	-	4	20	-	-	5
541	Total FIT - Deferred	Line 532	30,851	15,250	635	5,912	7,027	-	1,739	-	84	159	-	-	46
542	Total FIT - Current & Deferred	Ln 540:541	43,028	14,619	651	12,244	12,857	-	2,340	-	88	179	-	-	51
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	349,588	154,891	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
546	Interest Expense	Line 27 x WACC	(91,780)	(40,665)	(1,928)	(20,498)	(22,885)	-	(5,015)	-	(220)	(432)	-	-	(137)
547	Permanent Diff Fed & State	JSS Sch. 12	5,018	2,480	103	962	1,143	-	283	-	14	26	-	-	7
548	Temporary State Differences	JSS Sch. 12	(151,719)	(74,997)	(3,121)	(29,074)	(34,557)	-	(8,553)	-	(412)	(781)	-	-	(225)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	8,345	4,125	172	1,599	1,901	-	470	-	23	43	-	-	12
550	Net FIT Allowable	Line 542	43,028	14,619	651	12,244	12,857	-	2,340	-	88	179	-	-	51
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	162,479	60,454	3,220	43,308	45,627	-	8,628	-	331	681	-	-	230
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	9,456	3,518	187	2,521	2,656	-	502	-	19	40	-	-	13
555	Total SIT - Deferred	Line 549	8,345	4,125	172	1,599	1,901	-	470	-	23	43	-	-	12
556	Total SIT - Current & Deferred	Ln 554:555	17,801	7,643	359	4,120	4,556	-	973	-	42	83	-	-	26
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	60,829	22,262	1,010	16,363	17,413	-	3,312	-	130	261	-	-	76
561	Total Income Tax Allocator		1.00000	0.36598	0.01660	0.26901	0.28627	0.00000	0.05445	0.00000	0.00214	0.00429	0.00000	0.00000	0.00126
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		7,064	7,064	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		1,232	1,232	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		992	992	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		13,705	-	13,705	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		1,689	-	1,689	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		733	-	733	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		2,210	-	2,210	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		27,655	9,318	18,337	0	0	0	0	0	0	0	0	0	0
574	Transmission		2,629	92	-	2,537	-	-	-	-	-	-	-	-	-
575	Distribution		7,253	-	-	-	5,658	-	1,400	-	67	128	-	-	-
576	Subtotal Prod, Trans and Dist		37,538	9,410	18,337	2,537	5,658	0	1,400	0	67	128	0	0	0
577	Customer Accounts		669	-	-	-	-	-	-	-	-	6	-	-	663
578	Customer Service & Info.		121	-	-	-	-	-	-	-	-	-	-	-	121
579	Sales		135	-	-	-	-	-	-	-	-	-	-	-	135
580	Subtotal before Admin & Gen		38,463	9,410	18,337	2,537	5,658	-	1,400	-	67	134	-	-	919
581	Admin & General		17,236	4,217	8,217	1,137	2,535	-	628	-	30	60	-	-	412
582	Total		55,699	13,627	26,554	3,674	8,193	-	2,028	-	98	194	-	-	1,330
583	Total Labor Allocator		1.00000	0.24466	0.47675	0.06597	0.14710	0.00000	0.03641	0.00000	0.00175	0.00347	0.00000	0.00000	0.02389

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	75,019	37,202	1,992	12,726	22,982	-	-	-	0	116	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(20,768)	(13,783)	(922)	(1,845)	(4,181)	-	-	-	(0)	(37)	-	-	(1)
4	Net Plant in Service		54,252	23,419	1,070	10,880	18,801	-	-	-	0	80	-	-	1
5	Construction Work in Progress	Line 229	3,529	2,248	37	557	686	-	-	-	0	1	-	-	0
6	Plant Held for Future Use	Line 239	386	320	5	49	12	-	-	-	0	0	-	-	0
7	Working Capital	Line 265	1,639	434	499	266	435	-	-	-	0	4	-	-	0
8	Total Rate Base		59,806	26,422	1,612	11,752	19,935	-	-	-	0	84	-	-	1
9															
10	**Revenue**														
11	Class Revenue	Line 287	8,096	3,908	(33)	1,164	1,529	-	647	-	192	188	1	-	499
12	Revenue Credits	Line 307	32	1	0	30	2	-	-	-	0	0	-	-	0
13	Total Revenue		8,128	3,909	(33)	1,194	1,531	-	647	-	192	188	1	-	499
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	1,677	333	932	100	308	-	-	-	0	3	-	-	0
17	Depreciation	Line 460	3,052	1,825	138	343	737	-	-	-	0	9	-	-	0
18	Tax Other Than Income Tax	Line 470	567	235	37	107	188	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition	Line 471	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		5,293	2,391	1,107	549	1,232	-	-	-	0	13	-	-	1
21	Income Tax Expense	Line 517	205	114	(306)	84	(70)	-	164	-	49	43	0	-	126
22	Total Operating Expense		5,498	2,505	801	632	1,162	-	164	-	49	57	0	-	127
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	2,630	1,404	(834)	561	369	-	483	-	144	131	1	-	372
26	Net Operating Income Required	Ln 8 x Ln 34	4,189	1,851	113	823	1,396	-	-	-	0	6	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(1,559)	(447)	(947)	(262)	(1,028)	-	483	-	144	125	1	-	372
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(2,095)	(601)	(1,272)	(352)	(1,381)	-	649	-	193	168	1	-	500
30															
31	**Total Class Cost of Service**	Ln 26+22-12	9,655	4,355	914	1,426	2,557	-	164	-	49	63	0	-	127
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.40%	5.31%	-51.73%	4.78%	1.85%	0.00%	0.00%	0.00%	103423.91%	155.36%	0.00%	0.00%	35398.84%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	8,096	3,908	(33)	1,164	1,529		647		192	188	1		499
37		Ln 29	2,095	601	1,272	352	1,381		(649)		(193)	(168)	(1)		(500)
38		Ln 37 / Ln 36	25.87%	15.37%	-3892.13%	30.24%	90.30%		-100.28%		-100.28%	-89.49%	-100.28%		-100.14%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		23,765	23,765	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,975	1,975	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,168	2,168	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		7,876	7,876	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		35,784	35,784	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		289	289	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		151	151	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		167	167	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		12,407	-	-	12,407	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		130	-	-	130	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		13,160	623	0	12,537	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04737	0.00000	0.95263	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		48,944	36,408	0	12,537	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.74386	0.00000	0.25614	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		22,342	-	-	-	22,342	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
71	Distribution Metering		113	-	-	-	-	-	-	-	-	113	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		22,455	0	0	0	22,342	0	0	0	0	113	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99496	0.00000	0.00000	0.00000	0.00001	0.00503	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		35,615	623	0	12,537	22,342	0	0	0	0	113	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01750	0.00000	0.35201	0.62731	0.00000	0.00000	0.00000	0.00001	0.00317	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		71,399	36,408	0	12,537	22,342	0	0	0	0	113	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50992	0.00000	0.17559	0.31291	0.00000	0.00000	0.00000	0.00000	0.00158	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		3,620	794	1,992	189	640	-	-	-	0	3	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		3,620	794	1,992	189	640	0	0	0	0	3	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.21944	0.55016	0.05221	0.17689	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00037
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		75,019	37,202	1,992	12,726	22,982	0	0	0	0	116	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.49590	0.02655	0.16963	0.30635	0.00000	0.00000	0.00000	0.00000	0.00155	0.00000	0.00000	0.00002
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		9,687	9,687	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,268	1,268	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,513	1,513	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		876	876	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		13,343	13,343	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		1,742	-	-	1,742	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		1,830	72	0	1,758	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03948	0.00000	0.96052	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		15,173	13,415	0	1,758	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88414	0.00000	0.11586	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		3,884	-	-	-	3,884	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
139	Distribution Metering		35	-	-	-	-	-	-	-	-	35	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		3,920	0	0	0	3,884	0	0	0	0	35	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99100	0.00000	0.00000	0.00000	0.00002	0.00898	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		5,750	72	0	1,758	3,884	0	0	0	0	35	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01257	0.00000	0.30574	0.67556	0.00000	0.00000	0.00000	0.00001	0.00612	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		19,093	13,415	0	1,758	3,884	0	0	0	0	35	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70263	0.00000	0.09207	0.20345	0.00000	0.00000	0.00000	0.00000	0.00184	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		1,675	368	922	87	296	-	-	-	0	2	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		1,675	368	922	87	296	0	0	0	0	2	0	0	1
157	General & Intangible Plant Allocators		1.00000	0.21945	0.55019	0.05221	0.17689	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00032
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	-	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		20,768	13,783	922	1,845	4,181	0	0	0	0	37	0	0	1
172	Total Accum Deprec Allocators		1.00000	0.66366	0.04438	0.08886	0.20131	0.00000	0.00000	0.00000	0.00000	0.00177	0.00000	0.00000	0.00003
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		35,784	35,784	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(13,343)	(13,343)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		22,441	22,441	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		13,160	623	0	12,537	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(1,830)	(72)	0	(1,758)	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
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DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		11,330	551	0	10,779	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04865	0.00000	0.95135	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		22,455	0	0	0	22,342	0	0	0	0	113	0	0	0
187	Distribution Reserve		(3,920)	0	0	0	(3,884)	0	0	0	(0)	(35)	0	0	0
188	Distribution Net Plant		18,535	0	0	0	18,457	0	0	0	0	78	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99580	0.00000	0.00000	0.00000	0.00001	0.00419	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		3,620	794	1,992	189	640	0	0	0	0	3	0	0	1
192	General & Intangible Reserve		(1,675)	(368)	(922)	(87)	(296)	0	0	0	(0)	(2)	0	0	(1)
193	General & Intangible Net Plant		1,945	427	1,070	102	344	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.21943	0.55014	0.05221	0.17688	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00041
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
204	Other Net Plant Allocators		1.00000	0.00244	0.00611	0.00058	0.00197	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.98890
205															
206	Total Gross Plant		75,019	37,202	1,992	12,726	22,982	0	0	0	0	116	0	0	1
207	Total Reserve		(20,768)	(13,783)	(922)	(1,845)	(4,181)	0	0	0	(0)	(37)	0	0	(1)
208	Total Net Plant in Service		54,252	23,419	1,070	10,880	18,801	0	0	0	0	80	0	0	1
209	Total Net Plant Allocators		1.00000	0.43168	0.01973	0.20055	0.34656	0.00000	0.00000	0.00000	0.00000	0.00147	0.00000	0.00000	0.00001
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		598	598	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,523	1,523	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		561	-	-	561	-	-	-	-	-	-	-	-	-
218	Distribution Primary		686	-	-	-	686	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		68	15	37	4	12	-	-	-	0	0	-	-	0
227	Retail 100%, Class = Net Plant		(34)	(15)	(1)	(7)	(12)	-	-	-	(0)	(0)	-	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,529	2,248	37	557	686	0	0	0	0	1	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.63710	0.01037	0.15794	0.19443	0.00000	0.00000	0.00000	0.00000	0.00015	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		314	314	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		48	-	-	48	-	-	-	-	-	-	-	-	-
237	Distribution Primary		11	-	-	-	11	-	-	-	-	-	-	-	-
238	Labor		10	2	5	1	2	-	-	-	0	0	-	-	0
239	Plant Held for Future Use Total		386	320	5	49	12	0	0	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.82810	0.01405	0.12563	0.03219	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00001
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
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DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		225	225	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		576	-	576	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		484	-	484	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,110)	(221)	(617)	(66)	(204)	-	-	-	(0)	(2)	-	-	(0)
255	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
256	Retail 100%, Class = Prod		(704)	(704)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,342	579	26	269	465	-	-	-	0	2	-	-	0
258	Retail 100%, Class = T&D		(254)	(4)	-	(89)	(159)	-	-	-	(0)	(1)	-	-	-
259	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	3	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,088	539	29	184	333	-	-	-	0	2	-	-	0
264	Gross Trans Plant		(34)	(2)	-	(33)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		1,639	434	499	266	435	0	0	0	0	4	0	0	0
266	Total Working Capital Allocator		1.00000	0.26499	0.30469	0.16205	0.26551	0.00000	0.00000	0.00000	0.00000	0.00260	0.00000	0.00000	0.00016
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		75,019	37,202	1,992	12,726	22,982	0	0	0	0	116	0	0	1
271	Accumulated Depreciation		(20,768)	(13,783)	(922)	(1,845)	(4,181)	0	0	0	(0)	(37)	0	0	(1)
272	Net Electric Plant in Service		54,252	23,419	1,070	10,880	18,801	0	0	0	0	80	0	0	1
273	Construction Work in Progress		3,529	2,248	37	557	686	0	0	0	0	1	0	0	0
274	Plant Held for Future Use		386	320	5	49	12	0	0	0	0	0	0	0	0
275	Working Capital		1,639	434	499	266	435	0	0	0	0	4	0	0	0
276	Total Rate Base		59,806	26,422	1,612	11,752	19,935	0	0	0	0	84	0	0	1
277	Total Rate Base Allocator		1.00000	0.44179	0.02695	0.19650	0.33333	0.00000	0.00000	0.00000	0.00000	0.00141	0.00000	0.00000	0.00002
278															
279															
280	**Class Revenue**														
281	Present Revenue		7,804	3,617	(33)	1,164	1,529	-	647	-	192	188	1	-	499
282	Production Solar Demand		292	292	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		8,096	3,908	(33)	1,164	1,529	-	647	-	192	188	1	-	499
286	Wholesale 100%														
287	Total Class Revenue		8,096	3,908	(33)	1,164	1,529	0	647	0	192	188	1	0	499
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.48276	(0.00404)	0.14377	0.18888	0.00000	0.07989	0.00000	0.02375	0.02321	0.00016	0.00000	0.06162
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		9,482	4,242	1,220	1,372	2,629	-	-	-	0	19	-	-	1
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		9,482	4,242	1,220	1,372	2,629	-	-	-	0	19	-	-	1
294	Function Allocator for Electric Revenue		1.00000	0.44735	0.12865	0.14468	0.27721	0.00000	0.00000	0.00000	0.00000	0.00203	0.00000	0.00000	0.00007
295															
296															
297	**Revenue Credits**														
298	Transmission		29	-	-	29	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
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SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	1	-	-	-	0	0	-	-	0
307	Total Revenue Credits		32	1	0	30	2	0	0	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.02169	0.00132	0.92894	0.04767	0.00000	0.00000	0.00000	0.00029	0.00007	0.00000	0.00000	0.00003
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		112	112	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		189	189	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		525	-	525	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		48	-	48	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		40	-	40	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		655	0	655	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		844	189	655	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.22396	0.77604	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		62	-	-	62	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		64	2	0	63	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02703	0.00000	0.97297	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		199	-	-	-	199	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		202	0	0	0	199	0	0	0	0	2	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.98791	0.00000	0.00000	0.00000	0.00001	0.01208	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.18722	0.00000	0.00000	0.81278
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		501	110	276	26	89	-	-	-	0	0	-	-	0
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		66	33	2	11	20	-	-	-	0	0	-	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		567	143	277	37	109	0	0	0	0	1	0	0	0
379	Admin & General O&M Allocators		1.00000	0.25178	0.48898	0.06594	0.19204	0.00000	0.00000	0.00000	0.00000	0.00101	0.00000	0.00000	0.00024
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		1,677	333	932	100	308	0	0	0	0	3	0	0	0
387	Total O&M Allocators		1.00000	0.19880	0.55561	0.05966	0.18382	0.00000	0.00000	0.00000	0.00000	0.00183	0.00000	0.00000	0.00028
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		1,677	333	932	100	308	-	-	-	0	3	-	-	0
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,132	1,132	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		186	186	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		295	295	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,717	1,717	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		315	-	-	315	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		330	12	0	318	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03711	0.00000	0.96289	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,047	1,730	0	318	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.84486	0.00000	0.15514	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		672	-	-	-	672	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
423	Distribution Metering		7	-	-	-	-	-	-	-	-	7	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		679	0	0	0	672	0	0	0	0	7	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98910	0.00000	0.00000	0.00000	0.00001	0.01089	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,009	12	0	318	672	0	0	0	0	7	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01213	0.00000	0.31485	0.66568	0.00000	0.00000	0.00000	0.00001	0.00733	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,726	1,730	0	318	672	0	0	0	0	7	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63446	0.00000	0.11650	0.24632	0.00000	0.00000	0.00000	0.00000	0.00271	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		249	55	137	13	44	-	-	-	0	0	-	-	0
438	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		249	55	137	13	44	0	0	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.21943	0.55015	0.05221	0.17688	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00040
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		58	25	1	12	20	-	-	-	0	0	-	-	0
452	Retail 100%, Class = T&D		1	0	-	1	1	-	-	-	0	0	-	-	-
453	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		15	15	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		76	40	1	12	21	0	0	0	0	2	0	0	0
459															
460	Total Depreciation Expense		3,052	1,825	138	343	737	0	0	0	0	9	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.59782	0.04534	0.11232	0.24137	0.00000	0.00000	0.00000	0.00000	0.00311	0.00000	0.00000	0.00004
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		48	11	26	3	9	-	-	-	0	0	-	-	0
466	Net Total Plant		519	224	10	104	180	-	-	-	0	1	-	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		567	235	37	107	188	0	0	0	0	1	0	0	0
471	Total Taxes Other Allocator		1.00000	0.41370	0.06468	0.18798	0.33218	0.00000	0.00000	0.00000	0.00000	0.00142	0.00000	0.00000	0.00003
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	8,128	3,909	(33)	1,194	1,531	0	647	0	192	188	1	0	499
476	Total Oper. Exp. Before Tax	Line 20	5,293	2,391	1,107	549	1,232	0	0	0	0	13	0	0	1
477	Net Oper. Income (NOI) before Tax		2,835	1,518	(1,140)	645	299	0	647	0	192	175	1	0	498
478	Interest Expense	Line 8 x WACC	1,100	486	30	216	367	-	-	-	0	2	-	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,735	1,032	(1,169)	429	(68)	-	647	-	192	173	1	-	498
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,735	1,032	(1,169)	429	(68)	0	647	0	192	173	1	0	498
483	Fed & St Permanent Differences	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
484	State Temporary Differences	JSS Sch. 12	(1,807)	(896)	(48)	(307)	(554)	-	-	-	(0)	(3)	-	-	(0)
485	State Taxable Income	Ln 482:484	(12)	166	(1,216)	132	(603)	0	647	0	192	170	1	0	498
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(1)	9	(67)	7	(33)	-	36	-	11	9	0	-	27

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	99	49	3	17	30	-	-	-	0	0	-	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	99	58	(64)	24	(3)	-	36	-	11	10	0	-	27
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,735	1,032	(1,169)	429	(68)	-	647	-	192	173	1	-	498
494	Fed & St Permanent Differences	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
495	Fed Temporary Differences	JSS Sch. 12	(1,750)	(868)	(46)	(297)	(536)	-	-	-	(0)	(3)	-	-	(0)
496	State Income Tax Exp. (Cur.)	Line 487	1	(9)	67	(7)	33	-	(36)	-	(11)	(9)	(0)	-	(27)
497	Fed. Taxable Income	Ln 493:496	46	185	(1,147)	135	(553)	-	611	-	182	161	1	-	471
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	10	39	(241)	28	(116)	-	128	-	38	34	0	-	99
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	10	39	(241)	28	(116)	-	128	-	38	34	0	-	99
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	367	182	10	62	113	-	-	-	0	1	-	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(21)	(10)	(1)	(4)	(6)	-	-	-	(0)	(0)	-	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(183)	(122)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(62)	(31)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	106	56	(242)	59	(67)	-	128	-	38	34	0	-	99
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	9	48	(308)	36	(149)	-	164	-	49	43	0	-	126
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	446	221	12	76	137	-	-	-	0	1	-	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(62)	(31)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
514	Total Amortization of ITC	Line 504	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(183)	(122)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	205	114	(306)	84	(70)	-	164	-	49	43	0	-	126
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.15%	26.02%	25.31%	25.90%	19.05%	0.00%	25.35%	0.00%	25.35%	25.36%	25.35%	0.00%	25.35%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	4,189	1,851	113	823	1,396	-	-	-	0	6	-	-	0
524	Interest Expense	Line 8 x WACC	(1,100)	(486)	(30)	(216)	(367)	-	-	-	(0)	(2)	-	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(183)	(122)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(62)	(31)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(1,750)	(868)	(46)	(297)	(536)	-	-	-	(0)	(3)	-	-	(0)
532	Deferred Tax Federal	Ln 531 x Ln 498	367	182	10	62	113	-	-	-	0	1	-	-	0
533	Base for FIT Computation	Ln 523:532	1,517	554	38	355	567	-	-	-	0	2	-	-	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	403	147	10	94	151	-	-	-	0	0	-	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(183)	(122)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(62)	(31)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	153	(8)	0	67	93	-	-	-	0	0	-	-	0
541	Total FIT - Deferred	Line 532	367	182	10	62	113	-	-	-	0	1	-	-	0
542	Total FIT - Current & Deferred	Ln 540:541	520	175	10	129	206	-	-	-	0	1	-	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	4,189	1,851	113	823	1,396	-	-	-	0	6	-	-	0
546	Interest Expense	Line 27 x WACC	(1,100)	(486)	(30)	(216)	(367)	-	-	-	(0)	(2)	-	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
548	Temporary State Differences	JSS Sch. 12	(1,807)	(896)	(48)	(307)	(554)	-	-	-	(0)	(3)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	99	49	3	17	30	-	-	-	0	0	-	-	0
550	Net FIT Allowable	Line 542	520	175	10	129	206	-	-	-	0	1	-	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	1,962	722	50	457	731	-	-	-	0	2	-	-	0
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	114	42	3	27	43	-	-	-	0	0	-	-	0
555	Total SIT - Deferred	Line 549	99	49	3	17	30	-	-	-	0	0	-	-	0
556	Total SIT - Current & Deferred	Ln 554:555	214	91	6	43	73	-	-	-	0	0	-	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	734	266	16	173	279	-	-	-	0	1	-	-	0
561	Total Income Tax Allocator		1.00000	0.36243	0.02115	0.23506	0.38007	0.00000	0.00000	0.00000	0.00000	0.00128	0.00000	0.00000	0.00001
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		211	-	211	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		26	-	26	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		393	111	282	0	0	0	0	0	0	0	0	0	0
574	Transmission		28	1	-	27	-	-	-	-	-	-	-	-	-
575	Distribution		91	-	-	-	91	-	-	-	0	0	-	-	-
576	Subtotal Prod, Trans and Dist		512	112	282	27	91	0	0	0	0	0	0	0	0
577	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		512	112	282	27	91	-	-	-	0	0	-	-	0
581	Admin & General		230	50	126	12	41	-	-	-	0	0	-	-	0
582	Total		742	163	408	39	131	-	-	-	0	1	-	-	0
583	Total Labor Allocator		1.00000	0.21946	0.55023	0.05221	0.17691	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00025

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	856,945	502,175	24,944	179,294	130,770	-	10,794	-	24	899	8,017	-	28
3	Accum. Depreciation & Amort.	Line 171	(253,892)	(186,046)	(11,541)	(26,000)	(23,789)	-	(2,938)	-	(8)	(284)	(3,274)	-	(12)
4	Net Plant in Service		603,053	316,129	13,402	153,294	106,982	-	7,856	-	16	615	4,743	-	17
5	Construction Work in Progress	Line 229	43,481	30,347	458	7,852	3,904	-	247	-	0	4	668	-	0
6	Plant Held for Future Use	Line 239	5,139	4,316	68	683	71	-	1	-	0	0	1	-	0
7	Working Capital	Line 265	18,698	5,863	6,255	3,743	2,476	-	186	-	0	33	136	-	6
8	Total Rate Base		670,372	356,654	20,183	165,572	113,432	-	8,291	-	17	652	5,548	-	23
9															
10	**Revenue**														
11	Class Revenue	Line 287	75,463	52,758	(15,972)	10,668	14,015	-	5,928	-	1,762	1,722	12	-	4,572
12	Revenue Credits	Line 307	469	9	1	417	9	-	32	-	1	0	0	-	0
13	Total Revenue		75,932	52,767	(15,972)	11,084	14,023	-	5,960	-	1,763	1,722	12	-	4,572
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	19,570	4,501	11,672	1,410	1,754	-	136	-	0	24	63	-	10
17	Depreciation	Line 460	35,853	24,629	1,733	4,830	4,192	-	372	-	1	73	21	-	3
18	Tax Other Than Income Tax	Line 470	6,337	3,168	460	1,502	1,072	-	79	-	0	6	48	-	0
19	Gain/Loss on Disposition	Line 471	(43)	(22)	(1)	(11)	(8)	-	(1)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		61,717	32,276	13,863	7,731	7,011	-	586	-	1	103	132	-	13
21	Income Tax Expense	Line 517	(2,354)	1,542	(7,775)	(275)	948	-	1,290	-	446	404	(91)	-	1,155
22	Total Operating Expense		59,363	33,818	6,088	7,456	7,959	-	1,876	-	448	507	41	-	1,168
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	16,570	18,949	(22,060)	3,628	6,064	-	4,084	-	1,315	1,215	(29)	-	3,404
26	Net Operating Income Required	Ln 8 x Ln 34	46,961	24,984	1,414	11,599	7,946	-	581	-	1	46	389	-	2
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(30,391)	(6,035)	(23,474)	(7,970)	(1,882)	-	3,503	-	1,314	1,169	(418)	-	3,402
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(40,823)	(8,107)	(31,532)	(10,706)	(2,528)	-	4,706	-	1,765	1,570	(562)	-	4,570
30															
31	**Total Class Cost of Service**	Ln 26+22-12	105,854	58,793	7,502	18,638	15,897	-	2,425	-	448	553	430	-	1,170
32															
33	Rate of Return Earned	Ln 25 / Ln 8	2.47%	5.31%	-109.30%	2.19%	5.35%	0.00%	49.26%	0.00%	7794.60%	186.37%	-0.53%	0.00%	15004.67%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	75,463	52,758	(15,972)	10,668	14,015		5,928		1,762	1,722	12		4,572
37		Ln 29	40,823	8,107	31,532	10,706	2,528		(4,706)		(1,765)	(1,570)	562		(4,570)
38		Ln 37 / Ln 36	54.10%	15.37%	-197.42%	100.36%	18.04%		-79.39%		-100.18%	-91.19%	4843.78%		-99.95%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		320,787	320,787	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		26,665	26,665	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		29,262	29,262	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		106,321	106,321	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		483,036	483,036	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		3,897	3,897	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		229	229	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,032	2,032	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,257	2,257	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		174,798	-	-	174,798	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		1,833	-	-	1,833	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		185,046	8,415	0	176,631	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04548	0.00000	0.95452	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		668,082	491,451	0	176,631	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.73561	0.00000	0.26439	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		127,126	-	-	-	127,126	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		10,494	-	-	-	-	-	10,494	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		23	-	-	-	-	-	-	-	23	-	-	-	-
71	Distribution Metering		872	-	-	-	-	-	-	-	-	872	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		146,309	0	0	0	127,126	0	10,494	0	23	872	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.86889	0.00000	0.07172	0.00000	0.00016	0.00596	0.05326	0.00000	0.00000
77															
78	Total Trans and Dist Plant		331,355	8,415	0	176,631	127,126	0	10,494	0	23	872	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02540	0.00000	0.53306	0.38366	0.00000	0.03167	0.00000	0.00007	0.00263	0.02352	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		814,391	491,451	0	176,631	127,126	0	10,494	0	23	872	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60346	0.00000	0.21689	0.15610	0.00000	0.01289	0.00000	0.00003	0.00107	0.00957	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		42,545	10,724	24,944	2,663	3,644	-	301	-	1	26	223	-	20
86	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		42,554	10,724	24,944	2,663	3,644	0	301	0	1	26	223	0	29
89	General & Intangible Plant Allocators		1.00000	0.25200	0.58617	0.06258	0.08563	0.00000	0.00707	0.00000	0.00002	0.00062	0.00525	0.00000	0.00067
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		856,945	502,175	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
106	Total Gross Electric Plant Allocators		1.00000	0.58601	0.02911	0.20922	0.15260	0.00000	0.01260	0.00000	0.00003	0.00105	0.00935	0.00000	0.00003
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		130,756	130,756	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		17,111	17,111	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		20,424	20,424	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		11,818	11,818	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		180,109	180,109	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		667	667	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		96	96	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		121	121	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		24,548	-	-	24,548	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		220	-	-	220	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		25,744	975	0	24,768	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03789	0.00000	0.96211	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		205,852	181,084	0	24,768	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87968	0.00000	0.12032	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		22,103	-	-	-	22,103	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,799	-	-	-	-	-	2,799	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		7	-	-	-	-	-	-	-	7	-	-	-	-
139	Distribution Metering		272	-	-	-	-	-	-	-	-	272	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		28,351	0	0	0	22,103	0	2,799	0	7	272	3,170	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77961	0.00000	0.09872	0.00000	0.00026	0.00959	0.11182	0.00000	0.00000
145															
146	Total Trans and Dist Plant		54,095	975	0	24,768	22,103	0	2,799	0	7	272	3,170	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01803	0.00000	0.45787	0.40859	0.00000	0.05174	0.00000	0.00014	0.00503	0.05861	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		234,204	181,084	0	24,768	22,103	0	2,799	0	7	272	3,170	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.77319	0.00000	0.10576	0.09437	0.00000	0.01195	0.00000	0.00003	0.00116	0.01354	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		19,685	4,962	11,541	1,232	1,686	-	139	-	0	12	103	-	9
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	2
156	General & Intangible Plant Total		19,688	4,962	11,541	1,232	1,686	0	139	0	0	12	103	0	12
157	General & Intangible Plant Allocators		1.00000	0.25203	0.58622	0.06259	0.08564	0.00000	0.00707	0.00000	0.00002	0.00062	0.00525	0.00000	0.00059
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		253,892	186,046	11,541	26,000	23,789	0	2,938	0	8	284	3,274	0	12
172	Total Accum Deprec Allocators		1.00000	0.73278	0.04546	0.10241	0.09370	0.00000	0.01157	0.00000	0.00003	0.00112	0.01289	0.00000	0.00005
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		483,036	483,036	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(180,109)	(180,109)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		302,927	302,927	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		185,046	8,415	0	176,631	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(25,744)	(975)	0	(24,768)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		159,303	7,440	0	151,863	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04670	0.00000	0.95330	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		146,309	0	0	0	127,126	0	10,494	0	23	872	7,793	0	0
187	Distribution Reserve		(28,351)	0	0	0	(22,103)	0	(2,799)	0	(7)	(272)	(3,170)	0	0
188	Distribution Net Plant		117,958	0	0	0	105,024	0	7,695	0	16	600	4,623	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.89035	0.00000	0.06523	0.00000	0.00014	0.00509	0.03919	0.00000	0.00000
190															
191	General & Intangible Gross Plant		42,554	10,724	24,944	2,663	3,644	0	301	0	1	26	223	0	29
192	General & Intangible Reserve		(19,688)	(4,962)	(11,541)	(1,232)	(1,686)	0	(139)	0	(0)	(12)	(103)	0	(12)
193	General & Intangible Net Plant		22,866	5,762	13,402	1,431	1,958	0	162	0	0	14	120	0	17
194	General & Intangible Net Plant Allocators		1.00000	0.25199	0.58612	0.06258	0.08562	0.00000	0.00707	0.00000	0.00002	0.00062	0.00525	0.00000	0.00075
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
204	Other Net Plant Allocators		1.00000	0.00153	0.00356	0.00038	0.00052	0.00000	0.00004	0.00000	0.00000	0.00000	0.00003	0.00000	0.99392
205															
206	Total Gross Plant		856,945	502,175	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
207	Total Reserve		(253,892)	(186,046)	(11,541)	(26,000)	(23,789)	0	(2,938)	0	(8)	(284)	(3,274)	0	(12)
208	Total Net Plant in Service		603,053	316,129	13,402	153,294	106,982	0	7,856	0	16	615	4,743	0	17
209	Total Net Plant Allocators		1.00000	0.52421	0.02222	0.25420	0.17740	0.00000	0.01303	0.00000	0.00003	0.00102	0.00786	0.00000	0.00003
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		8,076	8,076	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,035	1,035	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		676	676	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		20,559	20,559	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,900	-	-	7,900	-	-	-	-	-	-	-	-	-
218	Distribution Primary		3,903	-	-	-	3,903	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		247	-	-	-	-	-	247	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	667	-	-
226	Labor		796	201	467	50	68	-	6	-	0	0	4	-	0
227	Retail 100%, Class = Net Plant		(382)	(200)	(8)	(97)	(68)	-	(5)	-	(0)	(0)	(3)	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		43,481	30,347	458	7,852	3,904	0	247	0	0	4	668	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.69793	0.01054	0.18059	0.08978	0.00000	0.00569	0.00000	0.00000	0.00010	0.01536	0.00000	0.00001
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		4,233	4,233	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		676	-	-	676	-	-	-	-	-	-	-	-	-
237	Distribution Primary		61	-	-	-	61	-	-	-	-	-	-	-	-
238	Labor		116	29	68	7	10	-	1	-	0	0	1	-	0
239	Plant Held for Future Use Total		5,139	4,316	68	683	71	0	1	0	0	0	1	0	0
240	Plant Held for Future Use Allocator		1.00000	0.83975	0.01322	0.13297	0.01376	0.00000	0.00016	0.00000	0.00000	0.00001	0.00012	0.00000	0.00001
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		3,033	3,033	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		316	316	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		344	344	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		7,216	-	7,216	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		6,067	-	6,067	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		45	45	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(12,948)	(2,978)	(7,722)	(933)	(1,161)	-	(90)	-	(0)	(16)	(42)	-	(7)
255	Retail 100%, Class = # Bills		11	-	-	-	-	-	-	-	-	-	-	-	11
256	Retail 100%, Class = Prod		(9,505)	(9,505)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		14,918	7,820	332	3,792	2,647	-	194	-	0	15	117	-	0
258	Retail 100%, Class = T&D		(2,359)	(60)	-	(1,257)	(905)	-	(75)	-	(0)	(6)	(55)	-	-
259	Retail 100%, Class = Metering		27	-	-	-	-	-	-	-	-	27	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(411)	(411)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,423	7,280	362	2,599	1,896	-	156	-	0	13	116	-	0
264	Gross Trans Plant		(480)	(22)	-	(459)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		18,698	5,863	6,255	3,743	2,476	0	186	0	0	33	136	0	6
266	Total Working Capital Allocator		1.00000	0.31357	0.33450	0.20016	0.13244	0.00000	0.00997	0.00000	0.00002	0.00176	0.00729	0.00000	0.00030
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		856,945	502,175	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
271	Accumulated Depreciation		(253,892)	(186,046)	(11,541)	(26,000)	(23,789)	0	(2,938)	0	(8)	(284)	(3,274)	0	(12)
272	Net Electric Plant in Service		603,053	316,129	13,402	153,294	106,982	0	7,856	0	16	615	4,743	0	17
273	Construction Work in Progress		43,481	30,347	458	7,852	3,904	0	247	0	0	4	668	0	0
274	Plant Held for Future Use		5,139	4,316	68	683	71	0	1	0	0	0	1	0	0
275	Working Capital		18,698	5,863	6,255	3,743	2,476	0	186	0	0	33	136	0	6
276	Total Rate Base		670,372	356,654	20,183	165,572	113,432	0	8,291	0	17	652	5,548	0	23
277	Total Rate Base Allocator		1.00000	0.53202	0.03011	0.24699	0.16921	0.00000	0.01237	0.00000	0.00003	0.00097	0.00828	0.00000	0.00003
278															
279															
280	**Class Revenue**														
281	Present Revenue		71,525	48,820	(15,972)	10,668	14,015	-	5,928	-	1,762	1,722	12	-	4,572
282	Production Solar Demand		3,938	3,938	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		75,463	52,758	(15,972)	10,668	14,015	-	5,928	-	1,762	1,722	12	-	4,572
286	Wholesale 100%														
287	Total Class Revenue		75,463	52,758	(15,972)	10,668	14,015	0	5,928	0	1,762	1,722	12	0	4,572
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.69912	(0.21166)	0.14136	0.18571	0.00000	0.07856	0.00000	0.02335	0.02282	0.00015	0.00000	0.06059
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		108,678	57,260	15,277	19,330	14,957	-	1,167	-	3	149	521	-	15
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		108,678	57,260	15,277	19,330	14,957	-	1,167	-	3	149	521	-	15
294	Function Allocator for Electric Revenue		1.00000	0.52688	0.14057	0.17786	0.13763	0.00000	0.01074	0.00000	0.00002	0.00137	0.00479	0.00000	0.00014
295															
296															
297	**Revenue Credits**														
298	Transmission		413	-	-	413	-	-	-	-	-	-	-	-	-
299	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		18	9	1	4	3	-	0	-	0	0	0	-	0
307	Total Revenue Credits		469	9	1	417	9	0	32	0	1	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.01988	0.00112	0.88870	0.01842	0.00000	0.06912	0.00000	0.00237	0.00004	0.00031	0.00000	0.00004
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,510	1,510	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		129	129	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		226	226	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		686	686	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		2,550	2,550	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		6,572	-	6,572	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		596	-	596	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		533	-	533	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		498	-	498	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		8,198	0	8,198	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		10,749	2,550	8,198	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.23726	0.76274	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		878	-	-	878	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		5	-	-	5	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		906	24	0	883	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02593	0.00000	0.97407	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		1,135	-	-	-	1,135	-	-	-	-	-	-	-	-
343	Distribution Secondary		84	-	-	-	-	-	84	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	25	-	-
349	Distribution O&M Total		1,264	0	0	0	1,135	0	84	0	0	19	25	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.89806	0.00000	0.06686	0.00000	0.00026	0.01490	0.01991	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		6	-	-	-	-	-	-	-	-	-	-	-	6
356	Customer Accounting O&M		6	0	0	0	0	0	0	0	0	0	0	0	6
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07615	0.00000	0.00000	0.92385
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		5,886	1,484	3,451	368	504	-	42	-	0	4	31	-	3
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		758	444	22	158	116	-	10	-	0	1	7	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		6,644	1,928	3,473	527	620	0	51	0	0	4	38	0	3
379	Admin & General O&M Allocators		1.00000	0.29012	0.52274	0.07931	0.09328	0.00000	0.00770	0.00000	0.00002	0.00066	0.00572	0.00000	0.00045
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		19,570	4,501	11,672	1,410	1,754	0	136	0	0	24	63	0	10
387	Total O&M Allocators		1.00000	0.23001	0.59639	0.07204	0.08965	0.00000	0.00693	0.00000	0.00002	0.00121	0.00323	0.00000	0.00052
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		19,570	4,501	11,672	1,410	1,754	-	136	-	0	24	63	-	10
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		15,283	15,283	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,516	2,516	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,401	1,401	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		3,984	3,984	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		23,183	23,183	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		72	72	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		4,435	-	-	4,435	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		40	-	-	40	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		4,640	165	0	4,475	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03561	0.00000	0.96439	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		27,823	23,348	0	4,475	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83917	0.00000	0.16083	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		3,821	-	-	-	3,821	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		334	-	-	-	-	-	334	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
423	Distribution Metering		57	-	-	-	-	-	-	-	-	57	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		4,213	0	0	0	3,821	0	334	0	1	57	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.90697	0.00000	0.07928	0.00000	0.00019	0.01356	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		8,853	165	0	4,475	3,821	0	334	0	1	57	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01866	0.00000	0.50547	0.43160	0.00000	0.03773	0.00000	0.00009	0.00645	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		32,036	23,348	0	4,475	3,821	0	334	0	1	57	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72881	0.00000	0.13968	0.11927	0.00000	0.01043	0.00000	0.00002	0.00178	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		2,932	739	1,719	184	251	-	21	-	0	2	15	-	1
438	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		2,932	739	1,719	184	251	0	21	0	0	2	15	0	2
441	General & Intangible Plant Allocators		1.00000	0.25199	0.58613	0.06258	0.08562	0.00000	0.00707	0.00000	0.00002	0.00062	0.00525	0.00000	0.00073
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		645	338	14	164	114	-	8	-	0	1	5	-	0
452	Retail 100%, Class = T&D		13	0	-	7	5	-	0	-	0	0	0	-	-
453	Retail 100%, Class = Metering		14	-	-	-	-	-	-	-	-	14	-	-	-
454	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
455	Retail 100%, Class = Prod		203	203	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		884	541	14	171	120	0	17	0	0	14	5	0	0
459															
460	Total Depreciation Expense		35,853	24,629	1,733	4,830	4,192	0	372	0	1	73	21	0	3
461	Total Depreciation Expense Allocators		1.00000	0.68694	0.04834	0.13471	0.11691	0.00000	0.01037	0.00000	0.00002	0.00205	0.00058	0.00000	0.00007
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		565	142	331	35	48	-	4	-	0	0	3	-	0
466	Net Total Plant		5,771	3,025	128	1,467	1,024	-	75	-	0	6	45	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		6,337	3,168	460	1,502	1,072	0	79	0	0	6	48	0	0
471	Total Taxes Other Allocator		1.00000	0.49994	0.07252	0.23711	0.16922	0.00000	0.01250	0.00000	0.00003	0.00098	0.00763	0.00000	0.00007
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	75,932	52,767	(15,972)	11,084	14,023	0	5,960	0	1,763	1,722	12	0	4,572
476	Total Oper. Exp. Before Tax	Line 20	61,717	32,276	13,863	7,731	7,011	0	586	0	1	103	132	0	13
477	Net Oper. Income (NOI) before Tax		14,215	20,491	(29,835)	3,353	7,012	0	5,374	0	1,762	1,619	(120)	0	4,559
478	Interest Expense	Line 8 x WACC	12,329	6,559	371	3,045	2,086	-	152	-	0	12	102	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,886	13,932	(30,206)	308	4,926	-	5,222	-	1,762	1,607	(222)	-	4,558
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,886	13,932	(30,206)	308	4,926	0	5,222	0	1,762	1,607	(222)	0	4,558
483	Fed & St Permanent Differences	JSS Sch. 12	683	400	20	143	104	-	9	-	0	1	6	-	0
484	State Temporary Differences	JSS Sch. 12	(20,643)	(12,097)	(601)	(4,319)	(3,150)	-	(260)	-	(1)	(22)	(193)	-	(1)
485	State Taxable Income	Ln 482:484	(18,074)	2,235	(30,787)	(3,868)	1,880	0	4,970	0	1,761	1,586	(409)	0	4,558
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(994)	123	(1,693)	(213)	103	-	273	-	97	87	(22)	-	251

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,135	665	33	238	173	-	14	-	0	1	11	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	141	788	(1,660)	25	277	-	288	-	97	88	(12)	-	251
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,886	13,932	(30,206)	308	4,926	-	5,222	-	1,762	1,607	(222)	-	4,558
494	Fed & St Permanent Differences	JSS Sch. 12	683	400	20	143	104	-	9	-	0	1	6	-	0
495	Fed Temporary Differences	JSS Sch. 12	(19,989)	(11,713)	(582)	(4,182)	(3,050)	-	(252)	-	(1)	(21)	(187)	-	(1)
496	State Income Tax Exp. (Cur.)	Line 487	994	(123)	1,693	213	(103)	-	(273)	-	(97)	(87)	22	-	(251)
497	Fed. Taxable Income	Ln 493:496	(16,425)	2,496	(29,075)	(3,518)	1,877	-	4,705	-	1,664	1,499	(380)	-	4,307
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(3,449)	524	(6,106)	(739)	394	-	988	-	349	315	(80)	-	904
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(3,449)	524	(6,106)	(739)	394	-	988	-	349	315	(80)	-	904
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,198	2,460	122	878	641	-	53	-	0	4	39	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(238)	(140)	(7)	(50)	(36)	-	(3)	-	(0)	(0)	(2)	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(43)	(25)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(2,242)	(1,643)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(707)	(415)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	(2,496)	754	(6,115)	(300)	672	-	1,002	-	349	316	(79)	-	904
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(4,443)	647	(7,799)	(952)	498	-	1,261	-	446	402	(102)	-	1,155
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,095	2,985	148	1,066	777	-	64	-	0	5	48	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(707)	(415)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
514	Total Amortization of ITC	Line 504	(43)	(25)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
515	Total Amortization of PTC	Line 505	(2,242)	(1,643)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(2,354)	1,542	(7,775)	(275)	948	-	1,290	-	446	404	(91)	-	1,155
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	33.82%	26.02%	25.33%	36.20%	25.84%	0.00%	25.38%	0.00%	25.35%	25.36%	24.67%	0.00%	25.35%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	46,961	24,984	1,414	11,599	7,946	-	581	-	1	46	389	-	2
524	Interest Expense	Line 8 x WACC	(12,329)	(6,559)	(371)	(3,045)	(2,086)	-	(152)	-	(0)	(12)	(102)	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	683	400	20	143	104	-	9	-	0	1	6	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(43)	(25)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(2,242)	(1,643)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(707)	(415)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(19,989)	(11,713)	(582)	(4,182)	(3,050)	-	(252)	-	(1)	(21)	(187)	-	(1)
532	Deferred Tax Federal	Ln 531 x Ln 498	4,198	2,460	122	878	641	-	53	-	0	4	39	-	0
533	Base for FIT Computation	Ln 523:532	16,518	7,481	479	5,003	3,228	-	202	-	0	15	109	-	1
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	4,391	1,989	127	1,330	858	-	54	-	0	4	29	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(43)	(25)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(2,242)	(1,643)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(707)	(415)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	1,385	(102)	3	941	531	-	18	-	0	1	(7)	-	0
541	Total FIT - Deferred	Line 532	4,198	2,460	122	878	641	-	53	-	0	4	39	-	0
542	Total FIT - Current & Deferred	Ln 540:541	5,583	2,358	125	1,819	1,172	-	71	-	0	5	32	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	46,961	24,984	1,414	11,599	7,946	-	581	-	1	46	389	-	2
546	Interest Expense	Line 27 x WACC	(12,329)	(6,559)	(371)	(3,045)	(2,086)	-	(152)	-	(0)	(12)	(102)	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	683	400	20	143	104	-	9	-	0	1	6	-	0
548	Temporary State Differences	JSS Sch. 12	(20,643)	(12,097)	(601)	(4,319)	(3,150)	-	(260)	-	(1)	(22)	(193)	-	(1)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,135	665	33	238	173	-	14	-	0	1	11	-	0
550	Net FIT Allowable	Line 542	5,583	2,358	125	1,819	1,172	-	71	-	0	5	32	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	21,389	9,751	620	6,434	4,159	-	262	-	0	19	143	-	1
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	1,245	568	36	374	242	-	15	-	0	1	8	-	0
555	Total SIT - Deferred	Line 549	1,135	665	33	238	173	-	14	-	0	1	11	-	0
556	Total SIT - Current & Deferred	Ln 554:555	2,380	1,233	69	612	415	-	30	-	0	2	19	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	7,963	3,591	194	2,431	1,587	-	101	-	0	7	51	-	0
561	Total Income Tax Allocator		1.00000	0.45094	0.02442	0.30527	0.19934	0.00000	0.01264	0.00000	0.00002	0.00091	0.00643	0.00000	0.00003
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,139	1,139	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		199	199	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		160	160	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,639	-	2,639	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		325	-	325	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		141	-	141	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		426	-	426	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		5,034	1,503	3,531	0	0	0	0	0	0	0	0	0	0
574	Transmission		392	15	-	377	-	-	-	-	-	-	-	-	-
575	Distribution		594	-	-	-	516	-	43	-	0	4	32	-	-
576	Subtotal Prod, Trans and Dist		6,019	1,518	3,531	377	516	0	43	0	0	4	32	0	0
577	Customer Accounts		2	-	-	-	-	-	-	-	-	0	-	-	2
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		6,022	1,518	3,531	377	516	-	43	-	0	4	32	-	3
581	Admin & General		2,699	680	1,582	169	231	-	19	-	0	2	14	-	1
582	Total		8,721	2,198	5,113	546	747	-	62	-	0	5	46	-	4
583	Total Labor Allocator		1.00000	0.25206	0.58629	0.06259	0.08565	0.00000	0.00707	0.00000	0.00002	0.00062	0.00525	0.00000	0.00046

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	141,668	25,705	3,279	1,553	49,735	-	10,807	-	22,870	15,318	-	-	12,400
3	Accum. Depreciation & Amort.	Line 171	(40,455)	(9,523)	(1,517)	(225)	(9,047)	-	(2,942)	-	(7,234)	(4,842)	-	-	(5,124)
4	Net Plant in Service		101,213	16,182	1,762	1,328	40,687	-	7,866	-	15,636	10,476	-	-	7,276
5	Construction Work in Progress	Line 229	3,730	1,553	60	68	1,485	-	248	-	89	71	-	-	156
6	Plant Held for Future Use	Line 239	290	221	9	6	27	-	1	-	2	1	-	-	23
7	Working Capital	Line 265	5,552	300	822	32	942	-	187	-	279	561	-	-	2,429
8	Total Rate Base		110,786	18,256	2,654	1,434	43,141	-	8,301	-	16,006	11,109	-	-	9,885
9															
10	**Revenue**														
11	Class Revenue	Line 287	11,351	2,701	2,621	1,663	2,185	-	924	-	275	268	2	-	713
12	Revenue Credits	Line 307	1,104	0	0	4	3	-	32	-	1,054	0	-	-	9
13	Total Revenue		12,455	2,701	2,621	1,667	2,188	-	957	-	1,329	269	2	-	722
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	7,830	230	1,535	12	667	-	136	-	424	404	-	-	4,421
17	Depreciation	Line 460	6,694	1,261	228	42	1,594	-	372	-	801	1,251	-	-	1,146
18	Tax Other Than Income Tax	Line 470	1,171	162	60	13	408	-	79	-	158	106	-	-	184
19	Gain/Loss on Disposition	Line 471	(7)	(1)	(0)	(0)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
20	Operating Expense before Tax		15,688	1,652	1,823	67	2,666	-	587	-	1,383	1,760	-	-	5,750
21	Income Tax Expense	Line 517	(1,791)	79	174	396	(437)	-	22	-	(168)	(483)	0	-	(1,374)
22	Total Operating Expense		13,897	1,731	1,997	463	2,230	-	608	-	1,215	1,277	0	-	4,376
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	(1,443)	970	624	1,204	(42)	-	348	-	114	(1,008)	1	-	(3,654)
26	Net Operating Income Required	Ln 8 x Ln 34	7,761	1,279	186	100	3,022	-	581	-	1,121	778	-	-	692
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(9,203)	(309)	438	1,103	(3,064)	-	(233)	-	(1,007)	(1,787)	1	-	(4,347)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(12,363)	(415)	589	1,482	(4,116)	-	(313)	-	(1,352)	(2,400)	2	-	(5,839)
30															
31	**Total Class Cost of Service**	Ln 26+22-12	20,555	3,009	2,183	560	5,249	-	1,157	-	1,282	2,055	0	-	5,059
32															
33	Rate of Return Earned	Ln 25 / Ln 8	-1.30%	5.31%	23.53%	83.93%	-0.10%	0.00%	4.19%	0.00%	0.71%	-9.08%	0.00%	0.00%	-36.97%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	11,351	2,701	2,621	1,663	2,185		924		275	268	2		713
37		Ln 29	12,363	415	(589)	(1,482)	4,116		313		1,352	2,400	(2)		5,839
38		Ln 37 / Ln 36	108.91%	15.37%	-22.47%	-89.13%	188.40%		33.92%		492.34%	894.13%	-100.28%		819.25%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		16,420	16,420	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,365	1,365	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,498	1,498	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		5,442	5,442	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		24,726	24,726	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		199	199	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		116	116	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,514	-	-	1,514	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		1,961	431	0	1,530	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.21966	0.00000	0.78034	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		26,687	25,156	0	1,530	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.94266	0.00000	0.05734	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		48,349	-	-	-	48,349	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		10,506	-	-	-	-	-	10,506	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		22,233	-	-	-	-	-	-	-	22,233	-	-	-	-
71	Distribution Metering		14,872	-	-	-	-	-	-	-	-	14,872	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		95,960	0	0	0	48,349	0	10,506	0	22,233	14,872	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50385	0.00000	0.10949	0.00000	0.23169	0.15498	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		97,921	431	0	1,530	48,349	0	10,506	0	22,233	14,872	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00440	0.00000	0.01563	0.49376	0.00000	0.10729	0.00000	0.22705	0.15188	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		122,646	25,156	0	1,530	48,349	0	10,506	0	22,233	14,872	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.20511	0.00000	0.01248	0.39421	0.00000	0.08566	0.00000	0.18127	0.12126	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		15,227	549	3,279	23	1,386	-	301	-	637	446	-	-	8,605
86	Retail 100%, Class = # Bills		3,858	-	-	-	-	-	-	-	-	-	-	-	3,858
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		19,085	549	3,279	23	1,386	0	301	0	637	446	0	0	12,463
89	General & Intangible Plant Allocators		1.00000	0.02876	0.17183	0.00121	0.07261	0.00000	0.01578	0.00000	0.03339	0.02338	0.00000	0.00000	0.65303
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(63)	-	-	-	-	-	-	-	-	-	-	-	(63)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
104															
105	Total Gross Electric Plant in Service		141,668	25,705	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
106	Total Gross Electric Plant Allocators		1.00000	0.18145	0.02315	0.01096	0.35106	0.00000	0.07629	0.00000	0.16143	0.10813	0.00000	0.00000	0.08753
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		6,693	6,693	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		876	876	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,045	1,045	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		605	605	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		9,219	9,219	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		213	-	-	213	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		265	50	0	215	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.18876	0.00000	0.81124	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		9,484	9,269	0	215	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.97737	0.00000	0.02263	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		8,406	-	-	-	8,406	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,802	-	-	-	-	-	2,802	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		6,939	-	-	-	-	-	-	-	6,939	-	-	-	-
139	Distribution Metering		4,636	-	-	-	-	-	-	-	-	4,636	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		22,783	0	0	0	8,406	0	2,802	0	6,939	4,636	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.36896	0.00000	0.12299	0.00000	0.30457	0.20348	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		23,048	50	0	215	8,406	0	2,802	0	6,939	4,636	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00217	0.00000	0.00931	0.36473	0.00000	0.12158	0.00000	0.30107	0.20114	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		32,267	9,269	0	215	8,406	0	2,802	0	6,939	4,636	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.28727	0.00000	0.00665	0.26052	0.00000	0.08684	0.00000	0.21505	0.14367	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		7,046	254	1,517	11	641	-	139	-	295	206	-	-	3,982
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,049	-	-	-	-	-	-	-	-	-	-	-	1,049
156	General & Intangible Plant Total		8,095	254	1,517	11	641	0	139	0	295	206	0	0	5,031
157	General & Intangible Plant Allocators		1.00000	0.03138	0.18745	0.00132	0.07921	0.00000	0.01721	0.00000	0.03642	0.02551	0.00000	0.00000	0.62149
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		93	-	-	-	-	-	-	-	-	-	-	-	93
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		93	0	0	0	0	0	0	0	0	0	0	0	93
170															
171	Total Accumulated Depreciation		40,455	9,523	1,517	225	9,047	0	2,942	0	7,234	4,842	0	0	5,124
172	Total Accum Deprec Allocators		1.00000	0.23541	0.03751	0.00557	0.22364	0.00000	0.07271	0.00000	0.17882	0.11970	0.00000	0.00000	0.12665
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		24,726	24,726	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(9,219)	(9,219)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		15,506	15,506	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		1,961	431	0	1,530	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(265)	(50)	0	(215)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		1,697	381	0	1,316	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.22448	0.00000	0.77552	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		95,960	0	0	0	48,349	0	10,506	0	22,233	14,872	0	0	0
187	Distribution Reserve		(22,783)	0	0	0	(8,406)	0	(2,802)	0	(6,939)	(4,636)	0	0	0
188	Distribution Net Plant		73,176	0	0	0	39,943	0	7,704	0	15,293	10,236	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54584	0.00000	0.10528	0.00000	0.20899	0.13988	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		19,085	549	3,279	23	1,386	0	301	0	637	446	0	0	12,463
192	General & Intangible Reserve		(8,095)	(254)	(1,517)	(11)	(641)	0	(139)	0	(295)	(206)	0	0	(5,031)
193	General & Intangible Net Plant		10,990	295	1,762	12	745	0	162	0	342	240	0	0	7,432
194	General & Intangible Net Plant Allocators		1.00000	0.02684	0.16033	0.00113	0.06775	0.00000	0.01472	0.00000	0.03115	0.02182	0.00000	0.00000	0.67626
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
202	Other Reserve		(93)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(93)
203	Other Net Plant		(156)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(156)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205															
206	Total Gross Plant		141,668	25,705	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
207	Total Reserve		(40,455)	(9,523)	(1,517)	(225)	(9,047)	0	(2,942)	0	(7,234)	(4,842)	0	0	(5,124)
208	Total Net Plant in Service		101,213	16,182	1,762	1,328	40,687	0	7,866	0	15,636	10,476	0	0	7,276
209	Total Net Plant Allocators		1.00000	0.15988	0.01741	0.01312	0.40200	0.00000	0.07772	0.00000	0.15448	0.10350	0.00000	0.00000	0.07189
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		413	413	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		35	35	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,052	1,052	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
218	Distribution Primary		1,485	-	-	-	1,485	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		247	-	-	-	-	-	247	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		87	-	-	-	-	-	-	-	87	-	-	-	-
223	Distribution Metering		69	-	-	-	-	-	-	-	-	69	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		285	10	61	0	26	-	6	-	12	8	-	-	161
227	Retail 100%, Class = Net Plant		(64)	(10)	(1)	(1)	(26)	-	(5)	-	(10)	(7)	-	-	(5)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,730	1,553	60	68	1,485	0	248	0	89	71	0	0	156
230	Total Construction Work in Progress Allocator		1.00000	0.41643	0.01616	0.01824	0.39802	0.00000	0.06637	0.00000	0.02379	0.01905	0.00000	0.00000	0.04195
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		6	-	-	6	-	-	-	-	-	-	-	-	-
237	Distribution Primary		23	-	-	-	23	-	-	-	-	-	-	-	-
238	Labor		41	1	9	0	4	-	1	-	2	1	-	-	23
239	Plant Held for Future Use Total		290	221	9	6	27	0	1	0	2	1	0	0	23
240	Plant Held for Future Use Allocator		1.00000	0.76209	0.03082	0.02042	0.09277	0.00000	0.00283	0.00000	0.00599	0.00419	0.00000	0.00000	0.08087
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		155	155	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		18	18	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		949	-	949	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		798	-	798	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(5,181)	(152)	(1,015)	(8)	(441)	-	(90)	-	(281)	(267)	-	-	(2,925)
255	Retail 100%, Class = # Bills		4,994	-	-	-	-	-	-	-	-	-	-	-	4,994
256	Retail 100%, Class = Prod		(487)	(487)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		2,504	400	44	33	1,007	-	195	-	387	259	-	-	180
258	Retail 100%, Class = T&D		(697)	(3)	-	(11)	(344)	-	(75)	-	(158)	(106)	-	-	-
259	Retail 100%, Class = Metering		453	-	-	-	-	-	-	-	-	453	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(21)	(21)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		2,054	373	48	23	721	-	157	-	332	222	-	-	180
264	Gross Trans Plant		(5)	(1)	-	(4)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		5,552	300	822	32	942	0	187	0	279	561	0	0	2,429
266	Total Working Capital Allocator		1.00000	0.05405	0.14810	0.00584	0.16963	0.00000	0.03361	0.00000	0.05029	0.10105	0.00000	0.00000	0.43742
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		141,668	25,705	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
271	Accumulated Depreciation		(40,455)	(9,523)	(1,517)	(225)	(9,047)	0	(2,942)	0	(7,234)	(4,842)	0	0	(5,124)
272	Net Electric Plant in Service		101,213	16,182	1,762	1,328	40,687	0	7,866	0	15,636	10,476	0	0	7,276
273	Construction Work in Progress		3,730	1,553	60	68	1,485	0	248	0	89	71	0	0	156
274	Plant Held for Future Use		290	221	9	6	27	0	1	0	2	1	0	0	23
275	Working Capital		5,552	300	822	32	942	0	187	0	279	561	0	0	2,429
276	Total Rate Base		110,786	18,256	2,654	1,434	43,141	0	8,301	0	16,006	11,109	0	0	9,885
277	Total Rate Base Allocator		1.00000	0.16479	0.02395	0.01295	0.38941	0.00000	0.07493	0.00000	0.14447	0.10028	0.00000	0.00000	0.08923
278															
279															
280	**Class Revenue**														
281	Present Revenue		11,150	2,499	2,621	1,663	2,185	-	924	-	275	268	2	-	713
282	Production Solar Demand		202	202	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		11,351	2,701	2,621	1,663	2,185	-	924	-	275	268	2	-	713
286	Wholesale 100%														
287	Total Class Revenue		11,351	2,701	2,621	1,663	2,185	0	924	0	275	268	2	0	713
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.23791	0.23094	0.14650	0.19246	0.00000	0.08141	0.00000	0.02420	0.02365	0.00016	0.00000	0.06279
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		23,449	2,931	2,009	167	5,688	-	1,168	-	2,504	2,539	-	-	6,443
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		23,449	2,931	2,009	167	5,688	-	1,168	-	2,504	2,539	-	-	6,443
294	Function Allocator for Electric Revenue		1.00000	0.12500	0.08566	0.00714	0.24259	0.00000	0.04982	0.00000	0.10678	0.10826	0.00000	0.00000	0.27476
295															
296															
297	**Revenue Credits**														
298	Transmission		4	-	-	4	-	-	-	-	-	-	-	-	-
299	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1,054	-	-	-	-	-	-	-	1,054	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		3	0	0	0	1	-	0	-	0	0	-	-	0
307	Total Revenue Credits		1,104	0	0	4	3	0	32	0	1,054	0	0	0	9
308	Total Revenue Credits Allocator		1.00000	0.00043	0.00006	0.00327	0.00298	0.00000	0.02941	0.00000	0.95548	0.00026	0.00000	0.00000	0.00809
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		35	35	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		131	131	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		864	-	864	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		78	-	78	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		70	-	70	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		65	-	65	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		1,078	0	1,078	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		1,208	131	1,078	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.10803	0.89197	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		8	-	-	8	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		9	1	0	8	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.13589	0.00000	0.86411	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		432	-	-	-	432	-	-	-	-	-	-	-	-
343	Distribution Secondary		85	-	-	-	-	-	85	-	-	-	-	-	-
344	Distribution Service		316	-	-	-	-	-	-	-	316	-	-	-	-
345	Distribution Metering		321	-	-	-	-	-	-	-	-	321	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		1,153	0	0	0	432	0	85	0	316	321	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.37424	0.00000	0.07335	0.00000	0.27406	0.27836	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
355	Retail 100%, Class = # Bills		2,456	-	-	-	-	-	-	-	-	-	-	-	2,456
356	Customer Accounting O&M		2,464	0	0	0	0	0	0	0	0	8	0	0	2,456
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00321	0.00000	0.00000	0.99679
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		131	-	-	-	-	-	-	-	-	-	-	-	131
361	Customer Serv & Info. O&M		131	0	0	0	0	0	0	0	0	0	0	0	131
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		528	-	-	-	-	-	-	-	-	-	-	-	528

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		528	0	0	0	0	0	0	0	0	0	0	0	528
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		2,107	76	454	3	192	-	42	-	88	62	-	-	1,191
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		125	23	3	1	44	-	10	-	20	14	-	-	11
373	Retail 100%, Class = # Bills		105	-	-	-	-	-	-	-	-	-	-	-	105
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		2,337	99	457	5	236	0	51	0	108	75	0	0	1,306
379	Admin & General O&M Allocators		1.00000	0.04223	0.19542	0.00195	0.10087	0.00000	0.02192	0.00000	0.04638	0.03222	0.00000	0.00000	0.55901
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		7,830	230	1,535	12	667	0	136	0	424	404	0	0	4,421
387	Total O&M Allocators		1.00000	0.02943	0.19598	0.00156	0.08522	0.00000	0.01734	0.00000	0.05420	0.05162	0.00000	0.00000	0.56465
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		7,830	230	1,535	12	667	-	136	-	424	404	-	-	4,421
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		782	782	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		129	129	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		72	72	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		204	204	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,187	1,187	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		38	-	-	38	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		47	8	0	39	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.17908	0.00000	0.82092	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		1,234	1,195	0	39	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.96858	0.00000	0.03142	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		1,453	-	-	-	1,453	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		334	-	-	-	-	-	334	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		740	-	-	-	-	-	-	-	740	-	-	-	-
423	Distribution Metering		974	-	-	-	-	-	-	-	-	974	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		3,501	0	0	0	1,453	0	334	0	740	974	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41511	0.00000	0.09553	0.00000	0.21127	0.27809	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		3,548	8	0	39	1,453	0	334	0	740	974	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00238	0.00000	0.01093	0.40959	0.00000	0.09426	0.00000	0.20845	0.27439	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		4,735	1,195	0	39	1,453	0	334	0	740	974	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.25243	0.00000	0.00819	0.30693	0.00000	0.07063	0.00000	0.15621	0.20562	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		1,049	38	226	2	95	-	21	-	44	31	-	-	593
438	Retail 100%, Class = # Bills		343	-	-	-	-	-	-	-	-	-	-	-	343
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,392	38	226	2	95	0	21	0	44	31	0	0	936
441	General & Intangible Plant Allocators		1.00000	0.02717	0.16234	0.00114	0.06860	0.00000	0.01491	0.00000	0.03155	0.02209	0.00000	0.00000	0.67220
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		202	-	-	-	-	-	-	-	-	-	-	-	202
451	Retail 100%, Class = Net Plant		108	17	2	1	44	-	8	-	17	11	-	-	8
452	Retail 100%, Class = T&D		4	0	-	0	2	-	0	-	1	1	-	-	-
453	Retail 100%, Class = Metering		235	-	-	-	-	-	-	-	-	235	-	-	-
454	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
455	Retail 100%, Class = Prod		10	10	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		568	28	2	1	45	0	17	0	18	246	0	0	210
459															
460	Total Depreciation Expense		6,694	1,261	228	42	1,594	0	372	0	801	1,251	0	0	1,146
461	Total Depreciation Expense Allocators		1.00000	0.18833	0.03404	0.00625	0.23815	0.00000	0.05561	0.00000	0.11968	0.18682	0.00000	0.00000	0.17113
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		202	7	44	0	18	-	4	-	8	6	-	-	114
466	Net Total Plant		969	155	17	13	389	-	75	-	150	100	-	-	70
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		1,171	162	60	13	408	0	79	0	158	106	0	0	184
471	Total Taxes Other Allocator		1.00000	0.13849	0.05160	0.01112	0.34828	0.00000	0.06771	0.00000	0.13503	0.09069	0.00000	0.00000	0.15708
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	12,455	2,701	2,621	1,667	2,188	0	957	0	1,329	269	2	0	722
476	Total Oper. Exp. Before Tax	Line 20	15,688	1,652	1,823	67	2,666	0	587	0	1,383	1,760	0	0	5,750
477	Net Oper. Income (NOI) before Tax		(3,233)	1,049	799	1,600	(478)	0	370	0	(53)	(1,492)	2	0	(5,029)
478	Interest Expense	Line 8 x WACC	2,037	336	49	26	793	-	153	-	294	204	-	-	182
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	(5,271)	713	750	1,573	(1,272)	-	217	-	(348)	(1,696)	2	-	(5,210)
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	(5,271)	713	750	1,573	(1,272)	0	217	0	(348)	(1,696)	2	0	(5,210)
483	Fed & St Permanent Differences	JSS Sch. 12	113	20	3	1	40	-	9	-	18	12	-	-	10
484	State Temporary Differences	JSS Sch. 12	(3,413)	(619)	(79)	(37)	(1,198)	-	(260)	-	(551)	(369)	-	-	(299)
485	State Taxable Income	Ln 482:484	(8,571)	114	674	1,537	(2,430)	0	(35)	0	(880)	(2,053)	2	0	(5,499)
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(471)	6	37	85	(134)	-	(2)	-	(48)	(113)	0	-	(302)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	188	34	4	2	66	-	14	-	30	20	-	-	16
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	(284)	40	41	87	(68)	-	12	-	(18)	(93)	0	-	(286)
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	(5,271)	713	750	1,573	(1,272)	-	217	-	(348)	(1,696)	2	-	(5,210)
494	Fed & St Permanent Differences	JSS Sch. 12	113	20	3	1	40	-	9	-	18	12	-	-	10
495	Fed Temporary Differences	JSS Sch. 12	(3,304)	(600)	(76)	(36)	(1,160)	-	(252)	-	(533)	(357)	-	-	(289)
496	State Income Tax Exp. (Cur.)	Line 487	471	(6)	(37)	(85)	134	-	2	-	48	113	(0)	-	302
497	Fed. Taxable Income	Ln 493:496	(7,991)	128	639	1,454	(2,259)	-	(24)	-	(815)	(1,928)	2	-	(5,187)
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(1,678)	27	134	305	(474)	-	(5)	-	(171)	(405)	0	-	(1,089)
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(1,678)	27	134	305	(474)	-	(5)	-	(171)	(405)	0	-	(1,089)
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	694	126	16	8	244	-	53	-	112	75	-	-	61
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(39)	(7)	(1)	(0)	(14)	-	(3)	-	(6)	(4)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(357)	(84)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(117)	(21)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
508	Total Federal Income Tax Exp.	Ln 501:507	(1,507)	39	133	309	(369)	-	9	-	(150)	(391)	0	-	(1,088)
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(2,149)	33	171	390	(608)	-	(7)	-	(219)	(518)	0	-	(1,392)
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	842	153	19	9	296	-	64	-	136	91	-	-	74
512	Total Direct Adjs.	Ln 489 + Ln 506	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(117)	(21)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
514	Total Amortization of ITC	Line 504	(7)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
515	Total Amortization of PTC	Line 505	(357)	(84)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	(1,791)	79	174	396	(437)	-	22	-	(168)	(483)	0	-	(1,374)
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	24.84%	26.02%	25.43%	25.36%	24.62%	0.00%	26.27%	0.00%	24.12%	25.18%	25.35%	0.00%	25.30%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	7,761	1,279	186	100	3,022	-	581	-	1,121	778	-	-	692
524	Interest Expense	Line 8 x WACC	(2,037)	(336)	(49)	(26)	(793)	-	(153)	-	(294)	(204)	-	-	(182)
525	Permanent Diff Fed & State	JSS Sch. 12	113	20	3	1	40	-	9	-	18	12	-	-	10
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(357)	(84)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
529	Amort of Excess ADIT	JSS Sch. 12	(117)	(21)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(3,304)	(600)	(76)	(36)	(1,160)	-	(252)	-	(533)	(357)	-	-	(289)
532	Deferred Tax Federal	Ln 531 x Ln 498	694	126	16	8	244	-	53	-	112	75	-	-	61
533	Base for FIT Computation	Ln 523:532	2,742	383	63	43	1,228	-	203	-	339	247	-	-	236
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	729	102	17	12	326	-	54	-	90	66	-	-	63
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(357)	(84)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
539	Amort of Excess ADIT	JSS Sch. 12	(117)	(21)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
540	Total FIT before Adding Deferred	Ln 535:539	245	(5)	0	8	202	-	18	-	6	9	-	-	6
541	Total FIT - Deferred	Line 532	694	126	16	8	244	-	53	-	112	75	-	-	61
542	Total FIT - Current & Deferred	Ln 540:541	939	121	16	16	446	-	71	-	118	84	-	-	67
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	7,761	1,279	186	100	3,022	-	581	-	1,121	778	-	-	692
546	Interest Expense	Line 27 x WACC	(2,037)	(336)	(49)	(26)	(793)	-	(153)	-	(294)	(204)	-	-	(182)
547	Permanent Diff Fed & State	JSS Sch. 12	113	20	3	1	40	-	9	-	18	12	-	-	10
548	Temporary State Differences	JSS Sch. 12	(3,413)	(619)	(79)	(37)	(1,198)	-	(260)	-	(551)	(369)	-	-	(299)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	188	34	4	2	66	-	14	-	30	20	-	-	16
550	Net FIT Allowable	Line 542	939	121	16	16	446	-	71	-	118	84	-	-	67
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	3,551	499	82	56	1,582	-	263	-	442	322	-	-	305
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	207	29	5	3	92	-	15	-	26	19	-	-	18
555	Total SIT - Deferred	Line 549	188	34	4	2	66	-	14	-	30	20	-	-	16
556	Total SIT - Current & Deferred	Ln 554:555	394	63	9	5	158	-	30	-	56	39	-	-	34
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	1,334	184	26	21	604	-	101	-	174	123	-	-	101
561	Total Income Tax Allocator		1.00000	0.13782	0.01917	0.01579	0.45265	0.00000	0.07559	0.00000	0.13049	0.09254	0.00000	0.00000	0.07596
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		347	-	347	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		56	-	56	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		541	77	464	0	0	0	0	0	0	0	0	0	0
574	Transmission		4	1	-	3	-	-	-	-	-	-	-	-	-
575	Distribution		389	-	-	-	196	-	43	-	90	60	-	-	-
576	Subtotal Prod, Trans and Dist		934	78	464	3	196	0	43	0	90	60	0	0	0
577	Customer Accounts		881	-	-	-	-	-	-	-	-	3	-	-	879
578	Customer Service & Info.		160	-	-	-	-	-	-	-	-	-	-	-	160
579	Sales		179	-	-	-	-	-	-	-	-	-	-	-	179
580	Subtotal before Admin & Gen		2,155	78	464	3	196	-	43	-	90	63	-	-	1,218
581	Admin & General		966	35	208	1	88	-	19	-	40	28	-	-	546
582	Total		3,121	113	672	5	284	-	62	-	131	91	-	-	1,764
583	Total Labor Allocator		1.00000	0.03605	0.21537	0.00152	0.09101	0.00000	0.01978	0.00000	0.04185	0.02931	0.00000	0.00000	0.56512

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	845,326	-	-	-	-	-	-	-	-	-	-	845,326	-
3	Accum. Depreciation & Amort.	Line 171	(262,391)	-	-	-	-	-	-	-	-	-	-	(262,391)	-
4	Net Plant in Service		582,935	-	-	-	-	-	-	-	-	-	-	582,935	-
5	Construction Work in Progress	Line 229	2,817	-	-	-	-	-	-	-	-	-	-	2,817	-
6	Plant Held for Future Use	Line 239	64	-	-	-	-	-	-	-	-	-	-	64	-
7	Working Capital	Line 265	11,560	-	-	-	-	-	-	-	-	-	-	11,560	-
8	Total Rate Base		597,376	-	-	-	-	-	-	-	-	-	-	597,376	-
9															
10	**Revenue**														
11	Class Revenue	Line 287	88,800	-	-	-	-	-	-	-	-	-	-	88,800	-
12	Revenue Credits	Line 307	16	-	-	-	-	-	-	-	-	-	-	16	-
13	Total Revenue		88,816	-	-	-	-	-	-	-	-	-	-	88,816	-
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	14,003	-	-	-	-	-	-	-	-	-	-	14,003	-
17	Depreciation	Line 460	40,352	-	-	-	-	-	-	-	-	-	-	40,352	-
18	Tax Other Than Income Tax	Line 470	5,892	-	-	-	-	-	-	-	-	-	-	5,892	-
19	Gain/Loss on Disposition	Line 471	(41)	-	-	-	-	-	-	-	-	-	-	(41)	-
20	Operating Expense before Tax		60,206	-	-	-	-	-	-	-	-	-	-	60,206	-
21	Income Tax Expense	Line 517	1,567	-	-	-	-	-	-	-	-	-	-	1,567	-
22	Total Operating Expense		61,773	-	-	-	-	-	-	-	-	-	-	61,773	-
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	27,043	-	-	-	-	-	-	-	-	-	-	27,043	-
26	Net Operating Income Required	Ln 8 x Ln 34	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	(14,804)	-	-	-	-	-	-	-	-	-	-	(14,804)	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	(19,886)	-	-	-	-	-	-	-	-	-	-	(19,886)	-
30															
31	**Total Class Cost of Service**	Ln 26+22-12	103,604	-	-	-	-	-	-	-	-	-	-	103,604	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	4.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.53%	0.00%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	88,800											88,800	
37		Ln 29	19,886											19,886	
38		Ln 37 / Ln 36	22.39%											22.39%	
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	821,771	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77															
78	Total Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
81	Total Prod, Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		23,555	-	-	-	-	-	-	-	-	-	-	23,555	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		23,555	0	0	0	0	0	0	0	0	0	0	23,555	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		845,326	0	0	0	0	0	0	0	0	0	0	845,326	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		251,493	-	-	-	-	-	-	-	-	-	-	251,493	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		251,493	0	0	0	0	0	0	0	0	0	0	251,493	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
145															
146	Total Trans and Dist Plant		251,493	0	0	0	0	0	0	0	0	0	0	251,493	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		251,493	0	0	0	0	0	0	0	0	0	0	251,493	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		10,899	-	-	-	-	-	-	-	-	-	-	10,899	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		10,899	0	0	0	0	0	0	0	0	0	0	10,899	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	-	-	-	-	-	0	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		262,391	0	0	0	0	0	0	0	0	0	0	262,391	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
187	Distribution Reserve		(251,493)	0	0	0	0	0	0	0	0	0	0	(251,493)	0
188	Distribution Net Plant		570,279	0	0	0	0	0	0	0	0	0	0	570,279	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
190															
191	General & Intangible Gross Plant		23,555	0	0	0	0	0	0	0	0	0	0	23,555	0
192	General & Intangible Reserve		(10,899)	0	0	0	0	0	0	0	0	0	0	(10,899)	0
193	General & Intangible Net Plant		12,656	0	0	0	0	0	0	0	0	0	0	12,656	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
203	Other Net Plant		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
205															
206	Total Gross Plant		845,326	0	0	0	0	0	0	0	0	0	0	845,326	0
207	Total Reserve		(262,391)	0	0	0	0	0	0	0	0	0	0	(262,391)	0
208	Total Net Plant in Service		582,935	0	0	0	0	0	0	0	0	0	0	582,935	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		441	-	-	-	-	-	-	-	-	-	-	441	-
227	Retail 100%, Class = Net Plant		(369)	-	-	-	-	-	-	-	-	-	-	(369)	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		2,817	0	0	0	0	0	0	0	0	0	0	2,817	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		64	-	-	-	-	-	-	-	-	-	-	64	-
239	Plant Held for Future Use Total		64	0	0	0	0	0	0	0	0	0	0	64	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(9,265)	-	-	-	-	-	-	-	-	-	-	(9,265)	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		14,421	-	-	-	-	-	-	-	-	-	-	14,421	-
258	Retail 100%, Class = T&D		(5,850)	-	-	-	-	-	-	-	-	-	-	(5,850)	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,255	-	-	-	-	-	-	-	-	-	-	12,255	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		11,560	0	0	0	0	0	0	0	0	0	0	11,560	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		845,326	0	0	0	0	0	0	0	0	0	0	845,326	0
271	Accumulated Depreciation		(262,391)	0	0	0	0	0	0	0	0	0	0	(262,391)	0
272	Net Electric Plant in Service		582,935	0	0	0	0	0	0	0	0	0	0	582,935	0
273	Construction Work in Progress		2,817	0	0	0	0	0	0	0	0	0	0	2,817	0
274	Plant Held for Future Use		64	0	0	0	0	0	0	0	0	0	0	64	0
275	Working Capital		11,560	0	0	0	0	0	0	0	0	0	0	11,560	0
276	Total Rate Base		597,376	0	0	0	0	0	0	0	0	0	0	597,376	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		88,800											88,800	
285	Retail Revenue		88,800	-	-	-	-	-	-	-	-	-	-	88,800	-
286	Wholesale 100%														
287	Total Class Revenue		88,800	0	0	0	0	0	0	0	0	0	0	88,800	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		102,053	-	-	-	-	-	-	-	-	-	-	102,053	-
292	Less Lighting Facilities		(102,053)											(102,053)	
293	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-
294	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		16	-	-	-	-	-	-	-	-	-	-	16	-
307	Total Revenue Credits		16	0	0	0	0	0	0	0	0	0	0	16	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		9,997	-	-	-	-	-	-	-	-	-	-	9,997	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		9,997	0	0	0	0	0	0	0	0	0	0	9,997	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		3,259	-	-	-	-	-	-	-	-	-	-	3,259	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		747	-	-	-	-	-	-	-	-	-	-	747	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		4,006	0	0	0	0	0	0	0	0	0	0	4,006	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		14,003	0	0	0	0	0	0	0	0	0	0	14,003	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		14,003	-	-	-	-	-	-	-	-	-	-	14,003	-
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		38,072	-	-	-	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		38,072	0	0	0	0	0	0	0	0	0	0	38,072	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
429															
430	Total Trans and Dist Plant		38,072	0	0	0	0	0	0	0	0	0	0	38,072	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		38,072	0	0	0	0	0	0	0	0	0	0	38,072	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		1,623	-	-	-	-	-	-	-	-	-	-	1,623	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,623	0	0	0	0	0	0	0	0	0	0	1,623	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		624	-	-	-	-	-	-	-	-	-	-	624	-
452	Retail 100%, Class = T&D		33	-	-	-	-	-	-	-	-	-	-	33	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		657	0	0	0	0	0	0	0	0	0	0	657	0
459															
460	Total Depreciation Expense		40,352	0	0	0	0	0	0	0	0	0	0	40,352	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		313	-	-	-	-	-	-	-	-	-	-	313	-
466	Net Total Plant		5,579	-	-	-	-	-	-	-	-	-	-	5,579	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		5,892	0	0	0	0	0	0	0	0	0	0	5,892	0
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	88,816	0	0	0	0	0	0	0	0	0	0	88,816	0
476	Total Oper. Exp. Before Tax	Line 20	60,206	0	0	0	0	0	0	0	0	0	0	60,206	0
477	Net Oper. Income (NOI) before Tax		28,610	0	0	0	0	0	0	0	0	0	0	28,610	0
478	Interest Expense	Line 8 x WACC	10,986	-	-	-	-	-	-	-	-	-	-	10,986	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	17,623	-	-	-	-	-	-	-	-	-	-	17,623	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	17,623	0	0	0	0	0	0	0	0	0	0	17,623	0
483	Fed & St Permanent Differences	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
484	State Temporary Differences	JSS Sch. 12	(20,363)	-	-	-	-	-	-	-	-	-	-	(20,363)	-
485	State Taxable Income	Ln 482:484	(2,066)	0	0	0	0	0	0	0	0	0	0	(2,066)	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	(114)	-	-	-	-	-	-	-	-	-	-	(114)	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	1,006	-	-	-	-	-	-	-	-	-	-	1,006	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	17,623	-	-	-	-	-	-	-	-	-	-	17,623	-
494	Fed & St Permanent Differences	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
495	Fed Temporary Differences	JSS Sch. 12	(19,718)	-	-	-	-	-	-	-	-	-	-	(19,718)	-
496	State Income Tax Exp. (Cur.)	Line 487	114	-	-	-	-	-	-	-	-	-	-	114	-
497	Fed. Taxable Income	Ln 493:496	(1,307)	-	-	-	-	-	-	-	-	-	-	(1,307)	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	(274)	-	-	-	-	-	-	-	-	-	-	(274)	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	(274)	-	-	-	-	-	-	-	-	-	-	(274)	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(235)	-	-	-	-	-	-	-	-	-	-	(235)	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
508	Total Federal Income Tax Exp.	Ln 501:507	561	-	-	-	-	-	-	-	-	-	-	561	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	(388)	-	-	-	-	-	-	-	-	-	-	(388)	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,025	-	-	-	-	-	-	-	-	-	-	5,025	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
514	Total Amortization of ITC	Line 504	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
515	Total Amortization of PTC	Line 505	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	1,567	-	-	-	-	-	-	-	-	-	-	1,567	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	26.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	26.24%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
524	Interest Expense	Line 8 x WACC	(10,986)	-	-	-	-	-	-	-	-	-	-	(10,986)	-
525	Permanent Diff Fed & State	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
529	Amort of Excess ADIT	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(19,718)	-	-	-	-	-	-	-	-	-	-	(19,718)	-
532	Deferred Tax Federal	Ln 531 x Ln 498	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
533	Base for FIT Computation	Ln 523:532	12,887	-	-	-	-	-	-	-	-	-	-	12,887	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	3,426	-	-	-	-	-	-	-	-	-	-	3,426	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
539	Amort of Excess ADIT	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
540	Total FIT before Adding Deferred	Ln 535:539	355	-	-	-	-	-	-	-	-	-	-	355	-
541	Total FIT - Deferred	Line 532	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
542	Total FIT - Current & Deferred	Ln 540:541	4,496	-	-	-	-	-	-	-	-	-	-	4,496	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
546	Interest Expense	Line 27 x WACC	(10,986)	-	-	-	-	-	-	-	-	-	-	(10,986)	-
547	Permanent Diff Fed & State	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
548	Temporary State Differences	JSS Sch. 12	(20,363)	-	-	-	-	-	-	-	-	-	-	(20,363)	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
550	Net FIT Allowable	Line 542	4,496	-	-	-	-	-	-	-	-	-	-	4,496	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	16,787	-	-	-	-	-	-	-	-	-	-	16,787	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	977	-	-	-	-	-	-	-	-	-	-	977	-
555	Total SIT - Deferred	Line 549	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
556	Total SIT - Current & Deferred	Ln 554:555	2,097	-	-	-	-	-	-	-	-	-	-	2,097	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	6,593	-	-	-	-	-	-	-	-	-	-	6,593	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		3,334	-	-	-	-	-	-	-	-	-	-	3,334	-
576	Subtotal Prod, Trans and Dist		3,334	0	0	0	0	0	0	0	0	0	0	3,334	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		3,334	-	-	-	-	-	-	-	-	-	-	3,334	-
581	Admin & General		1,494	-	-	-	-	-	-	-	-	-	-	1,494	-
582	Total		4,828	-	-	-	-	-	-	-	-	-	-	4,828	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	24,200	-	-	-	-	-	24,200	-	-	-	-	-	-
3	Accum. Depreciation & Amort.	Line 171	(3,616)	-	-	-	-	-	(3,616)	-	-	-	-	-	-
4	Net Plant in Service		20,585	-	-	-	-	-	20,585	-	-	-	-	-	-
5	Construction Work in Progress	Line 229	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
6	Plant Held for Future Use	Line 239	2	-	-	-	-	-	2	-	-	-	-	-	-
7	Working Capital	Line 265	566	-	-	-	-	-	566	-	-	-	-	-	-
8	Total Rate Base		21,152	-	-	-	-	-	21,152	-	-	-	-	-	-
9															
10	**Revenue**														
11	Class Revenue	Line 287	6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
12	Revenue Credits	Line 307	1	-	-	-	-	-	1	-	-	-	-	-	-
13	Total Revenue		6,016	-	-	-	-	-	6,016	-	-	-	-	-	-
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	191	-	-	-	-	-	191	-	-	-	-	-	-
17	Depreciation	Line 460	2,396	-	-	-	-	-	2,396	-	-	-	-	-	-
18	Tax Other Than Income Tax	Line 470	206	-	-	-	-	-	206	-	-	-	-	-	-
19	Gain/Loss on Disposition	Line 471	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
20	Operating Expense before Tax		2,791	-	-	-	-	-	2,791	-	-	-	-	-	-
21	Income Tax Expense	Line 517	670	-	-	-	-	-	670	-	-	-	-	-	-
22	Total Operating Expense		3,461	-	-	-	-	-	3,461	-	-	-	-	-	-
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	2,554	-	-	-	-	-	2,554	-	-	-	-	-	-
26	Net Operating Income Required	Ln 8 x Ln 34	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	1,073	-	-	-	-	-	1,073	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	1,441	-	-	-	-	-	1,441	-	-	-	-	-	-
30															
31	**Total Class Cost of Service**	Ln 26+22-12	4,942	-	-	-	-	-	4,942	-	-	-	-	-	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	12.08%	0.00%	0.00%	0.00%	0.00%	0.00%	12.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	6,015						6,015						
37		Ln 29	(1,441)						(1,441)						
38		Ln 37 / Ln 36	-23.95%						-23.95%						
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		23,526	-	-	-	-	-	23,526	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		674	-	-	-	-	-	674	-	-	-	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		674	0	0	0	0	0	674	0	0	0	0	0	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		24,200	0	0	0	0	0	24,200	0	0	0	0	0	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	EV Solution		3,304	-	-	-	-	-	3,304	-	-	-	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		3,304	0	0	0	0	0	3,304	0	0	0	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		3,304	0	0	0	0	0	3,304	0	0	0	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		3,304	0	0	0	0	0	3,304	0	0	0	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		312	-	-	-	-	-	312	-	-	-	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		312	0	0	0	0	0	312	0	0	0	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	0	-	-	-	-	-	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		3,616	0	0	0	0	0	3,616	0	0	0	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
187	Distribution Reserve		(3,304)	0	0	0	0	0	(3,304)	0	0	0	0	0	0
188	Distribution Net Plant		20,222	0	0	0	0	0	20,222	0	0	0	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		674	0	0	0	0	0	674	0	0	0	0	0	0
192	General & Intangible Reserve		(312)	0	0	0	0	0	(312)	0	0	0	0	0	0
193	General & Intangible Net Plant		362	0	0	0	0	0	362	0	0	0	0	0	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
203	Other Net Plant		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
205															
206	Total Gross Plant		24,200	0	0	0	0	0	24,200	0	0	0	0	0	0
207	Total Reserve		(3,616)	0	0	0	0	0	(3,616)	0	0	0	0	0	0
208	Total Net Plant in Service		20,585	0	0	0	0	0	20,585	0	0	0	0	0	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		13	-	-	-	-	-	13	-	-	-	-	-	-
227	Retail 100%, Class = Net Plant		(13)	-	-	-	-	-	(13)	-	-	-	-	-	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		2	-	-	-	-	-	2	-	-	-	-	-	-
239	Plant Held for Future Use Total		2	0	0	0	0	0	2	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(126)	-	-	-	-	-	(126)	-	-	-	-	-	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		509	-	-	-	-	-	509	-	-	-	-	-	-
258	Retail 100%, Class = T&D		(167)	-	-	-	-	-	(167)	-	-	-	-	-	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		351	-	-	-	-	-	351	-	-	-	-	-	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		566	0	0	0	0	0	566	0	0	0	0	0	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		24,200	0	0	0	0	0	24,200	0	0	0	0	0	0
271	Accumulated Depreciation		(3,616)	0	0	0	0	0	(3,616)	0	0	0	0	0	0
272	Net Electric Plant in Service		20,585	0	0	0	0	0	20,585	0	0	0	0	0	0
273	Construction Work in Progress		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
274	Plant Held for Future Use		2	0	0	0	0	0	2	0	0	0	0	0	0
275	Working Capital		566	0	0	0	0	0	566	0	0	0	0	0	0
276	Total Rate Base		21,152	0	0	0	0	0	21,152	0	0	0	0	0	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
286	Wholesale 100%														
287	Total Class Revenue		6,015	0	0	0	0	0	6,015	0	0	0	0	0	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		4,273	-	-	-	-	-	4,273	-	-	-	-	-	-
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac.		4,273	-	-	-	-	-	4,273	-	-	-	-	-	-
294	Function Allocator for Electric Revenue		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		1	-	-	-	-	-	1	-	-	-	-	-	-
307	Total Revenue Credits		1	0	0	0	0	0	1	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
309															
310	[redacted]														
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		76	-	-	-	-	-	76	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		76	0	0	0	0	0	76	0	0	0	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		93	-	-	-	-	-	93	-	-	-	-	-	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		21	-	-	-	-	-	21	-	-	-	-	-	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		115	0	0	0	0	0	115	0	0	0	0	0	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		191	0	0	0	0	0	191	0	0	0	0	0	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
390	Total Adjusted O&M		191	-	-	-	-	-	191	-	-	-	-	-	-
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,327	-	-	-	-	-	2,327	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		2,327	0	0	0	0	0	2,327	0	0	0	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		2,327	0	0	0	0	0	2,327	0	0	0	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,327	0	0	0	0	0	2,327	0	0	0	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		46	-	-	-	-	-	46	-	-	-	-	-	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		46	0	0	0	0	0	46	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		22	-	-	-	-	-	22	-	-	-	-	-	-
452	Retail 100%, Class = T&D		1	-	-	-	-	-	1	-	-	-	-	-	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		23	0	0	0	0	0	23	0	0	0	0	0	0
459															
460	Total Depreciation Expense		2,396	0	0	0	0	0	2,396	0	0	0	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		9	-	-	-	-	-	9	-	-	-	-	-	-
466	Net Total Plant		197	-	-	-	-	-	197	-	-	-	-	-	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		206	0	0	0	0	0	206	0	0	0	0	0	0
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	6,016	0	0	0	0	0	6,016	0	0	0	0	0	0
476	Total Oper. Exp. Before Tax	Line 20	2,791	0	0	0	0	0	2,791	0	0	0	0	0	0
477	Net Oper. Income (NOI) before Tax		3,224	0	0	0	0	0	3,224	0	0	0	0	0	0
478	Interest Expense	Line 8 x WACC	389	-	-	-	-	-	389	-	-	-	-	-	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	2,835	-	-	-	-	-	2,835	-	-	-	-	-	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	2,835	0	0	0	0	0	2,835	0	0	0	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
484	State Temporary Differences	JSS Sch. 12	(583)	-	-	-	-	-	(583)	-	-	-	-	-	-
485	State Taxable Income	Ln 482:484	2,272	0	0	0	0	0	2,272	0	0	0	0	0	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	125	-	-	-	-	-	125	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	32	-	-	-	-	-	32	-	-	-	-	-	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	157	-	-	-	-	-	157	-	-	-	-	-	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	2,835	-	-	-	-	-	2,835	-	-	-	-	-	-
494	Fed & St Permanent Differences	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
495	Fed Temporary Differences	JSS Sch. 12	(564)	-	-	-	-	-	(564)	-	-	-	-	-	-
496	State Income Tax Exp. (Cur.)	Line 487	(125)	-	-	-	-	-	(125)	-	-	-	-	-	-
497	Fed. Taxable Income	Ln 493:496	2,165	-	-	-	-	-	2,165	-	-	-	-	-	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	455	-	-	-	-	-	455	-	-	-	-	-	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	455	-	-	-	-	-	455	-	-	-	-	-	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	119	-	-	-	-	-	119	-	-	-	-	-	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7)	-	-	-	-	-	(7)	-	-	-	-	-	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
508	Total Federal Income Tax Exp.	Ln 501:507	513	-	-	-	-	-	513	-	-	-	-	-	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	580	-	-	-	-	-	580	-	-	-	-	-	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	144	-	-	-	-	-	144	-	-	-	-	-	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
514	Total Amortization of ITC	Line 504	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
515	Total Amortization of PTC	Line 505	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	670	-	-	-	-	-	670	-	-	-	-	-	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.50%	0.00%	0.00%	0.00%	0.00%	0.00%	25.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
524	Interest Expense	Line 8 x WACC	(389)	-	-	-	-	-	(389)	-	-	-	-	-	-
525	Permanent Diff Fed & State	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
529	Amort of Excess ADIT	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(564)	-	-	-	-	-	(564)	-	-	-	-	-	-
532	Deferred Tax Federal	Ln 531 x Ln 498	119	-	-	-	-	-	119	-	-	-	-	-	-
533	Base for FIT Computation	Ln 523:532	613	-	-	-	-	-	613	-	-	-	-	-	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	163	-	-	-	-	-	163	-	-	-	-	-	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
539	Amort of Excess ADIT	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
540	Total FIT before Adding Deferred	Ln 535:539	109	-	-	-	-	-	109	-	-	-	-	-	-
541	Total FIT - Deferred	Line 532	119	-	-	-	-	-	119	-	-	-	-	-	-
542	Total FIT - Current & Deferred	Ln 540:541	228	-	-	-	-	-	228	-	-	-	-	-	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
546	Interest Expense	Line 27 x WACC	(389)	-	-	-	-	-	(389)	-	-	-	-	-	-
547	Permanent Diff Fed & State	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
548	Temporary State Differences	JSS Sch. 12	(583)	-	-	-	-	-	(583)	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 1K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	32	-	-	-	-	-	32	-	-	-	-	-	-
550	Net FIT Allowable	Line 542	228	-	-	-	-	-	228	-	-	-	-	-	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	789	-	-	-	-	-	789	-	-	-	-	-	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	46	-	-	-	-	-	46	-	-	-	-	-	-
555	Total SIT - Deferred	Line 549	32	-	-	-	-	-	32	-	-	-	-	-	-
556	Total SIT - Current & Deferred	Ln 554:555	78	-	-	-	-	-	78	-	-	-	-	-	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	306	-	-	-	-	-	306	-	-	-	-	-	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		95	-	-	-	-	-	95	-	-	-	-	-	-
576	Subtotal Prod, Trans and Dist		95	0	0	0	0	0	95	0	0	0	0	0	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		95	-	-	-	-	-	95	-	-	-	-	-	-
581	Admin & General		43	-	-	-	-	-	43	-	-	-	-	-	-
582	Total		138	-	-	-	-	-	138	-	-	-	-	-	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
1	**Rate Base**															
2	Electric Plant in Service	Line 105	30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891	16,285,048	1,446,520	87,998	6,298,167	75,019	856,945	141,668	845,326	24,200
3	Accum. Depreciation & Amort.	Line 171	(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,022)	(4,534,084)	(403,367)	(25,966)	(1,765,484)	(20,768)	(253,892)	(40,455)	(262,391)	(3,616)
4	Net Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,960	18,750,870	11,750,964	1,043,154	62,032	4,532,683	54,252	603,053	101,213	582,935	20,585
5	Construction Work in Progress	Line 229	1,853,860	(679,030)	1,174,830	84,531	1,090,299	677,645	60,639	3,790	294,668	3,529	43,481	3,730	2,817	(0)
6	Plant Held for Future Use	Line 239	129,703	(7,267)	122,436	7,174	115,262	70,120	6,295	434	32,533	386	5,139	290	64	2
7	Working Capital	Line 265	770,312	(150,525)	619,787	41,947	577,840	373,751	33,132	2,390	130,551	1,639	18,698	5,552	11,560	566
8	Total Rate Base		24,917,406	(2,649,524)	22,267,882	1,733,612	20,534,270	12,872,480	1,143,219	68,646	4,990,434	59,806	670,372	110,786	597,376	21,152
9																
10	**Revenue**															
11	Class Revenue	Line 287	6,203,713	(2,672,426)	3,531,287	19,864	3,511,422	2,203,555	196,088	12,786	835,542	10,190	116,287	23,714	108,686	4,574
12	Revenue Credits	Line 307	247,619	-	247,619	195,810	51,809	41,848	3,226	290	4,824	32	469	1,104	16	1
13	Total Revenue		6,451,332	(2,672,426)	3,778,906	215,675	3,563,232	2,245,403	199,314	13,076	840,366	10,222	116,756	24,817	108,702	4,575
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 390	2,828,788	(2,212,526)	616,262	16,502	599,759	392,128	34,496	2,899	126,758	1,683	19,685	7,865	14,059	187
17	Depreciation	Line 460	1,106,044	26,854	1,132,898	52,071	1,080,827	672,137	59,935	3,886	256,522	3,052	35,853	6,694	40,352	2,396
18	Tax Other Than Income Tax	Line 470	497,023	(285,378)	211,645	15,757	195,889	123,127	10,928	672	46,989	567	6,337	1,171	5,892	206
19	Gain/Loss on Disposition		-	(1,323)	(1,323)	-	(1,323)	(829)	(74)	(4)	(320)	(4)	(43)	(7)	(41)	(1)
20	Operating Expense before Tax		4,431,855	(2,472,373)	1,959,482	84,330	1,875,151	1,186,562	105,286	7,452	429,949	5,299	61,832	15,723	60,262	2,787
21	Income Tax Expense	Line 517	312,759	(39,281)	273,478	23,858	249,620	157,102	13,944	816	60,829	734	7,963	1,334	6,593	306
22	Total Operating Expense		4,744,614	(2,511,655)	2,232,960	108,189	2,124,771	1,343,664	119,230	8,267	490,778	6,033	69,795	17,057	66,855	3,093
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,706,718	(160,771)	1,545,947	107,486	1,438,460	901,739	80,084	4,809	349,588	4,189	46,961	7,761	41,847	1,482
26	Net Operating Income Required	Ln 8 x Ln 34	1,706,718	(160,771)	1,545,947	107,486	1,438,460	901,739	80,084	4,809	349,588	4,189	46,961	7,761	41,847	1,482
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	6,203,713	(2,672,426)	3,531,287	19,864	3,511,422	2,203,555	196,088	12,786	835,542	10,190	116,287	23,714	108,686	4,574
32																
33	Rate of Return Earned	Ln 25 / Ln 8					7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
34	Rate of Return Requested	JSS Sch. 14					7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35																
36	Revenues @ Cost of Service	Ln 11					3,511,422	2,203,555	196,088	12,786	835,542	10,190	116,287	23,714	108,686	4,574
37	Increase/(Decrease) Justified	Ln 29					-	-	-	-	-	-	-	-	-	-
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39																
40	[redacted]															
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,931,942	(3,488)	6,928,455	13	6,928,442	4,174,733	377,462	26,536	1,988,740	23,765	320,787	16,420	-	-
44	Production Intermediate Demand		604,888	0	604,888	28,962	575,926	347,024	31,376	2,206	165,314	1,975	26,665	1,365	-	-
45	Production Peaking Demand		647,344	0	647,344	15,332	632,012	380,819	34,432	2,421	181,413	2,168	29,262	1,498	-	-
46	Production Solar Demand		2,296,360	0	2,296,360	4	2,296,356	1,383,669	125,105	8,795	659,146	7,876	106,321	5,442	-	-
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,520,504	(43,458)	10,477,046	44,312	10,432,735	6,286,244	568,375	39,957	2,994,612	35,784	483,036	24,726	0	0
49	Production Plant Allocators						0.99577	0.60255	0.05448	0.00383	0.28704	0.00343	0.04630	0.00237	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	50,714	4,585	322	24,159	289	3,897	199	-	-
53	Production Intermediate Demand		5,199		5,199	249	4,950	2,983	270	19	1,421	17	229	12	-	-
54	Production Peaking Demand		44,954		44,954	1,065	43,890	26,446	2,391	168	12,598	151	2,032	104	-	-
55	Production Solar Demand		48,750		48,750	0	48,750	29,374	2,656	187	13,993	167	2,257	116	-	-
56	Transmission		6,704,067	(548,834)	6,155,233	1,823,842	4,331,392	2,717,145	234,384	14,503	1,176,639	12,407	174,798	1,514	-	-
57	Transmission - Radials		45,419	0	45,419	-	45,419	28,492	2,458	152	12,338	130	1,833	16	-	-
58	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		6,932,555	(548,834)	6,383,721	1,825,156	4,558,566	2,855,154	246,744	15,352	1,241,149	13,160	185,046	1,961	0	0
60	Transmission Plant Allocators						0.71409	0.62633	0.05413	0.00337	0.27227	0.00289	0.04059	0.00043	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
61																
62	Total Prod and Trans Plant		17,453,060	(592,292)	16,860,768	1,869,467	14,991,300	9,141,398	815,119	55,309	4,235,761	48,944	668,082	26,687	0	0
63	Prod and Trans Plant Allocators						0.88912	0.60978	0.05437	0.00369	0.28255	0.00326	0.04456	0.00178	0.00000	0.00000
64																
65	Distribution Plant															
66	Distribution Primary		5,806,782	(458,451)	5,348,331	-	5,348,331	3,426,306	315,169	14,487	1,394,551	22,342	127,126	48,349	-	-
67	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,777,318	(422,070)	2,355,248	-	2,355,248	1,831,063	154,875	3,148	345,162	-	10,494	10,506	-	-
69	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		703,186	(596)	702,590	-	702,590	613,537	45,059	5,103	16,634	0	23	22,233	-	-
71	Distribution Metering		452,998	(54)	452,944	-	452,944	364,969	37,457	3,199	31,461	113	872	14,872	-	-
72	Lighting Facilities		848,864	(27,093)	821,771	-	821,771	-	-	-	-	-	-	-	821,771	-
73	EV Solution		23,526	0	23,526	-	23,526	-	-	-	-	-	-	-	-	23,526
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		10,620,467	(908,264)	9,712,203	0	9,712,203	6,235,876	552,560	25,938	1,787,809	22,455	146,309	95,960	821,771	23,526
76	Distribution Plant Allocators						1.00000	0.64207	0.05689	0.00267	0.18408	0.00231	0.01506	0.00988	0.08461	0.00242
77																
78	Total Trans and Dist Plant		17,553,022	(1,457,097)	16,095,924	1,825,156	14,270,769	9,091,030	799,304	41,289	3,028,958	35,615	331,355	97,921	821,771	23,526
79	Total Trans and Dist Plant Allocators						0.88661	0.63704	0.05601	0.00289	0.21225	0.00250	0.02322	0.00686	0.05758	0.00165
80																
81	Total Prod, Trans and Dist Plant		28,073,526	(1,500,555)	26,572,971	1,869,467	24,703,503	15,377,274	1,367,680	81,247	6,023,570	71,399	814,391	122,646	821,771	23,526
82	Total Prod, Trans and Dist Plant Allocators						0.92965	0.62247	0.05536	0.00329	0.24383	0.00289	0.03297	0.00496	0.03327	0.00095
83																
84	General & Intangible Plant															
85	Labor		1,274,236	(3,323)	1,270,913	33,476	1,237,437	803,059	71,141	5,880	271,735	3,620	42,545	15,227	23,555	674
86	Retail 100%, Class = # Bills		121,956		121,956	-	121,956	106,465	7,828	886	2,910	0	9	3,858	-	-
87	Retail 100%, Removed		0		0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,396,192	(3,323)	1,392,869	33,476	1,359,392	909,524	78,969	6,766	274,644	3,620	42,554	19,085	23,555	674
89	General & Intangible Plant Allocators						0.97597	0.66907	0.05809	0.00498	0.20203	0.00266	0.03130	0.01404	0.01733	0.00050
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
95																
96	Other															
97	Labor		658,255	(658,255)	0	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	0	(2,005)	-	(2,005)	(1,750)	(129)	(15)	(48)	(0)	(0)	(63)	-	-
99	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		111,202	(111,202)	0	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,750)	(129)	(15)	(48)	(0)	(0)	(63)	0	0
104																
105	Total Gross Electric Plant in Service		30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891	16,285,048	1,446,520	87,998	6,298,167	75,019	856,945	141,668	845,326	24,200
106	Total Gross Electric Plant Allocators						0.93203	0.62488	0.05551	0.00338	0.24167	0.00288	0.03288	0.00544	0.03244	0.00093
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,830,222	(6,123)	2,824,099	5	2,824,093	1,701,657	153,857	10,816	810,628	9,687	130,756	6,693	-	-
112	Production Intermediate Demand		377,448	10,696	388,144	18,585	369,560	222,678	20,134	1,415	106,078	1,268	17,111	876	-	-
113	Production Peaking Demand		438,745	13,089	451,835	10,701	441,133	265,805	24,033	1,690	126,623	1,513	20,424	1,045	-	-
114	Production Solar Demand		253,563	1,690	255,253	0	255,252	153,802	13,906	978	73,268	876	11,818	605	-	-
115	Retail 100%, Removed		7,911	(7,911)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,907,889	11,441	3,919,330	29,292	3,890,039	2,343,943	211,929	14,899	1,116,597	13,343	180,109	9,219	0	0
117	Production Plant Allocators						0.99253	0.60255	0.05448	0.00383	0.28704	0.00343	0.04630	0.00237	0.00000	0.00000
118																
119	Transmission Plant															
120	Production Base Demand		14,416		14,416	0	14,416	8,687	785	55	4,138	49	667	34	-	-
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,251	113	8	596	7	96	5	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
122	Production Peaking Demand		2,670		2,670	63	2,607	1,571	142	10	748	9	121	6	-	-
123	Production Solar Demand		1,968		1,968	0	1,968	1,186	107	8	565	7	91	5	-	-
124	Transmission		879,853	(15,425)	864,429	256,137	608,292	381,590	32,916	2,037	165,245	1,742	24,548	213	-	-
125	Transmission - Radials		5,451		5,451	-	5,451	3,419	295	18	1,481	16	220	2	-	-
126	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		906,539	(15,425)	891,115	256,304	634,810	397,704	34,359	2,136	172,773	1,830	25,744	265	0	0
128	Transmission Plant Allocators						0.71238	0.62649	0.05413	0.00336	0.27216	0.00288	0.04055	0.00042	0.00000	0.00000
129																
130	Total Prod and Trans Plant		4,814,428	(3,983)	4,810,445	285,596	4,524,849	2,741,647	246,288	17,035	1,289,370	15,173	205,852	9,484	0	0
131	Prod and Trans Plant Allocators						0.94063	0.60591	0.05443	0.00376	0.28495	0.00335	0.04549	0.00210	0.00000	0.00000
132																
133	Distribution Plant															
134	Distribution Primary		938,530	(8,642)	929,888	-	929,888	595,715	54,797	2,519	242,464	3,884	22,103	8,406	-	-
135	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		639,608	(11,422)	628,186	-	628,186	488,377	41,308	840	92,061	-	2,799	2,802	-	-
137	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		217,307	1,983	219,290	-	219,290	191,495	14,064	1,593	5,192	0	7	6,939	-	-
139	Distribution Metering		140,708	484	141,192	-	141,192	113,768	11,676	997	9,807	35	272	4,636	-	-
140	Lighting Facilities		251,172	320	251,493	-	251,493	-	-	-	-	-	-	-	251,493	-
141	EV Solution		3,304	0	3,304	-	3,304	-	-	-	-	-	-	-	-	3,304
142	Distribution IS Equipment		3,170	0	3,170	-	3,170	-	-	-	-	-	3,170	-	-	-
143	Distribution Plant Total		2,193,800	(17,278)	2,176,522	0	2,176,522	1,389,355	121,845	5,949	349,524	3,920	28,351	22,783	251,493	3,304
144	Distribution Plant Allocators						1.00000	0.63834	0.05598	0.00273	0.16059	0.00180	0.01303	0.01047	0.11555	0.00152
145																
146	Total Trans and Dist Plant		3,100,339	(32,702)	3,067,637	256,304	2,811,332	1,787,059	156,204	8,084	522,296	5,750	54,095	23,048	251,493	3,304
147	Total Trans and Dist Plant Allocators						0.91645	0.63566	0.05556	0.00288	0.18578	0.00205	0.01924	0.00820	0.08946	0.00118
148																
149	Total Prod, Trans and Dist Plant		7,008,228	(21,261)	6,986,967	285,596	6,701,371	4,131,001	368,133	22,983	1,638,893	19,093	234,204	32,267	251,493	3,304
150	Total Prod, Trans and Dist Plant Allocators						0.95912	0.61644	0.05493	0.00343	0.24456	0.00285	0.03495	0.00482	0.03753	0.00049
151																
152	General & Intangible Plant															
153	Labor		591,854	(3,812)	588,042	15,489	572,553	371,570	32,917	2,721	125,730	1,675	19,685	7,046	10,899	312
154	Retail 100%, Class = T&D		0		0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169		33,169	-	33,169	28,956	2,129	241	791	0	2	1,049	-	-
156	General & Intangible Plant Total		625,023	(3,812)	621,211	15,489	605,722	400,526	35,046	2,962	126,521	1,675	19,688	8,095	10,899	312
157	General & Intangible Plant Allocators						0.97507	0.66124	0.05786	0.00489	0.20888	0.00277	0.03250	0.01336	0.01799	0.00052
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
163																
164	Other															
165	Labor		0		0	0	0	0	0	0	0	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	0	2,928	-	2,928	2,556	188	21	70	0	0	93	-	-
167	Retail 100%, Removed		435,560	(435,560)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		437,897	(435,560)	2,337	(591)	2,928	2,556	188	21	70	0	0	93	0	0
170																
171	Total Accumulated Depreciation		8,071,148	(460,633)	7,610,516	300,494	7,310,022	4,534,084	403,367	25,966	1,765,484	20,768	253,892	40,455	262,391	3,616
172	Total Accum Deprec Allocators						0.96052	0.62026	0.05518	0.00355	0.24152	0.00284	0.03473	0.00553	0.03589	0.00049
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,520,504	(43,458)	10,477,046	44,312	10,432,735	6,286,244	568,375	39,957	2,994,612	35,784	483,036	24,726	0	0
177	Production Reserve		(3,907,889)	(11,441)	(3,919,330)	(29,292)	(3,890,039)	(2,343,943)	(211,929)	(14,899)	(1,116,597)	(13,343)	(180,109)	(9,219)	0	0
178	Production Net Plant		6,612,615	(54,899)	6,557,716	15,020	6,542,696	3,942,302	356,446	25,059	1,878,016	22,441	302,927	15,506	0	0
179	Production Net Plant Allocators						0.99771	0.60255	0.05448	0.00383	0.28704	0.00343	0.04630	0.00237	0.00000	0.00000
180																
181	Transmission Gross Plant		6,932,555	(548,834)	6,383,721	1,825,156	4,558,566	2,855,154	246,744	15,352	1,241,149	13,160	185,046	1,961	0	0
182	Transmission Reserve		(906,539)	15,425	(891,115)	(256,304)	(634,810)	(397,704)	(34,359)	(2,136)	(172,773)	(1,830)	(25,744)	(265)	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
183	Transmission Net Plant		6,026,016	(533,409)	5,492,607	1,568,851	3,923,755	2,457,450	212,385	13,216	1,068,376	11,330	159,303	1,697	0	0
184	Transmission Net Plant Allocators						0.71437	0.62630	0.05413	0.00337	0.27228	0.00289	0.04060	0.00043	0.00000	0.00000
185																
186	Distribution Gross Plant		10,620,467	(908,264)	9,712,203	-	9,712,203	6,235,876	552,560	25,938	1,787,809	22,455	146,309	95,960	821,771	23,526
187	Distribution Reserve		(2,193,800)	17,278	(2,176,522)	-	(2,176,522)	(1,389,355)	(121,845)	(5,949)	(349,524)	(3,920)	(28,351)	(22,783)	(251,493)	(3,304)
188	Distribution Net Plant		8,426,667	(890,986)	7,535,681	0	7,535,681	4,846,521	430,716	19,989	1,438,286	18,535	117,958	73,176	570,279	20,222
189	Distribution Net Plant Allocators						1.00000	0.64314	0.05716	0.00265	0.19086	0.00246	0.01565	0.00971	0.07568	0.00268
190																
191	General & Intangible Gross Plant		1,396,192	(3,323)	1,392,869	33,476	1,359,392	909,524	78,969	6,766	274,644	3,620	42,554	19,085	23,555	674
192	General & Intangible Reserve		(625,023)	3,812	(621,211)	(15,489)	(605,722)	(400,526)	(35,046)	(2,962)	(126,521)	(1,675)	(19,688)	(8,095)	(10,899)	(312)
193	General & Intangible Net Plant		771,168	489	771,657	17,987	753,670	508,998	43,924	3,804	148,123	1,945	22,866	10,990	12,656	362
194	General & Intangible Net Plant Allocators						0.97669	0.67536	0.05828	0.00505	0.19654	0.00258	0.03034	0.01458	0.01679	0.00048
195																
196	Energy Storage Gross Plant		0	0	0	-	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	-	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators						-	-	-	-	-	-	-	-	-	-
200																
201	Other Gross Plant		764,962	(769,456)	(4,494)	(2,490)	(2,005)	(1,750)	(129)	(15)	(48)	(0)	(0)	(63)	0	0
202	Other Reserve		(437,897)	435,560	(2,337)	591	(2,928)	(2,556)	(188)	(21)	(70)	(0)	(0)	(93)	(0)	(0)
203	Other Net Plant		327,065	(333,896)	(6,831)	(1,898)	(4,933)	(4,307)	(317)	(36)	(118)	(0)	(0)	(156)	(0)	(0)
204	Other Net Plant Allocators						0.72213	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
205																
206	Total Gross Plant		30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891	16,285,048	1,446,520	87,998	6,298,167	75,019	856,945	141,668	845,326	24,200
207	Total Reserve		(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,022)	(4,534,084)	(403,367)	(25,966)	(1,765,484)	(20,768)	(253,892)	(40,455)	(262,391)	(3,616)
208	Total Net Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,960	18,750,870	11,750,964	1,043,154	62,032	4,532,683	54,252	603,053	101,213	582,935	20,585
209	Total Net Plant Allocators						0.92138	0.62669	0.05563	0.00331	0.24173	0.00289	0.03216	0.00540	0.03109	0.00110
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		174,433	(2)	174,431	0	174,431	105,103	9,503	668	50,069	598	8,076	413	-	-
214	Production Intermediate Demand		23,477	0	23,477	1,124	22,353	13,469	1,218	86	6,416	77	1,035	53	-	-
215	Production Peaking Demand		14,954	0	14,954	354	14,600	8,797	795	56	4,191	50	676	35	-	-
216	Production Solar Demand		445,035	(994)	444,041	1	444,040	267,556	24,191	1,701	127,457	1,523	20,559	1,052	-	-
217	Transmission		415,487	(137,313)	278,175	82,425	195,750	122,797	10,593	655	53,176	561	7,900	68	-	-
218	Distribution Primary		418,631	(254,414)	164,217	-	164,217	105,203	9,677	445	42,819	686	3,903	1,485	-	-
219	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		322,400	(267,048)	55,352	-	55,352	43,033	3,640	74	8,112	-	247	247	-	-
221	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,740	0	2,740	-	2,740	2,393	176	20	65	0	0	87	-	-
223	Distribution Metering		2,111	0	2,111	-	2,111	1,701	175	15	147	1	4	69	-	-
224	Lighting Facilities		18,507	(15,761)	2,745	-	2,745	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		667	0	667	-	667	-	-	-	-	-	667	-	-	-
226	Labor		26,550	(2,759)	23,790	627	23,164	15,033	1,332	110	5,087	68	796	285	441	13
227	Retail 100%, Class = Net Plant		(11,872)	0	(11,872)	-	(11,872)	(7,440)	(660)	(39)	(2,870)	(34)	(382)	(64)	(369)	(13)
228	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,853,860	(679,030)	1,174,830	84,531	1,090,299	677,645	60,639	3,790	294,668	3,529	43,481	3,730	2,817	(0)
230	Total Construction Work in Progress Allocator						0.92805	0.62152	0.05562	0.00348	0.27026	0.00324	0.03988	0.00342	0.00258	(0.00000)
231																
232																
233	**Plant Held for Future Use**															
234	Production Base Demand		98,700	(7,267)	91,434	0	91,433	55,093	4,981	350	26,245	314	4,233	217	-	-
235	Production Peaking Demand		1,175	0	1,175	28	1,147	691	62	4	329	4	53	3	-	-
236	Transmission		23,808	0	23,808	7,055	16,754	10,510	907	56	4,551	48	676	6	-	-
237	Distribution Primary		2,557	0	2,557	-	2,557	1,638	151	7	667	11	61	23	-	-
238	Labor		3,462	0	3,462	91	3,371	2,188	194	16	740	10	116	41	64	2
239	Plant Held for Future Use Total		129,703	(7,267)	122,436	7,174	115,262	70,120	6,295	434	32,533	386	5,139	290	64	2
240	Plant Held for Future Use Allocator						0.94141	0.60835	0.05461	0.00376	0.28225	0.00335	0.04459	0.00251	0.00056	0.00002
241																
242																
243	**Working Capital**															

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
244	Production Base Demand		65,502	0	65,502	0	65,502	39,468	3,569	251	18,802	225	3,033	155	-	-
245	Production Intermediate Demand		0	7,162	7,162	343	6,819	4,109	371	26	1,957	23	316	16	-	-
246	Production Peaking Demand		0	7,619	7,619	180	7,438	4,482	405	28	2,135	26	344	18	-	-
247	Production Base Energy		112,485	0	112,485	1	112,484	59,422	6,250	593	37,479	576	7,216	949	-	-
248	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		96,569	0	96,569	1,995	94,574	49,960	5,255	498	31,511	484	6,067	798	-	-
250	Production Solar Demand		981	0	981	0	981	591	53	4	282	3	45	2	-	-
251	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
253	Labor		(264,802)	264,802	0	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(406,632)	0	(406,632)	(10,918)	(395,714)	(258,832)	(22,824)	(1,911)	(83,518)	(1,110)	(12,948)	(5,181)	(9,265)	(126)
255	Retail 100%, Class = # Bills		155,484	2,392	157,877	-	157,877	137,823	10,134	1,146	3,767	1	11	4,994	-	-
256	Retail 100%, Class = Prod		(205,287)	0	(205,287)	-	(205,287)	(123,696)	(11,184)	(786)	(58,926)	(704)	(9,505)	(487)	-	-
257	Retail 100%, Class = Net Plant		473,238	(9,376)	463,862	-	463,862	290,697	25,806	1,535	112,130	1,342	14,918	2,504	14,421	509
258	Retail 100%, Class = T&D		(105,072)	3,474	(101,598)	-	(101,598)	(64,722)	(5,691)	(294)	(21,564)	(254)	(2,359)	(697)	(5,850)	(167)
259	Retail 100%, Class = Metering		13,801	0	13,801	-	13,801	11,120	1,141	97	959	3	27	453	-	-
260	Retail 100%, Removed		417,800	(417,800)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,911)	0	(8,911)	(38)	(8,873)	(5,346)	(483)	(34)	(2,547)	(30)	(411)	(21)	-	-
263	Gross Total Plant		405,360	0	405,360	27,551	377,809	236,087	20,970	1,276	91,306	1,088	12,423	2,054	12,255	351
264	Gross Trans Plant		(16,575)	0	(16,575)	(4,739)	(11,836)	(7,413)	(641)	(40)	(3,223)	(34)	(480)	(5)	-	-
265	Total Working Capital		770,312	(150,525)	619,787	41,947	577,840	373,751	33,132	2,390	130,551	1,639	18,698	5,552	11,560	566
266	Total Working Capital Allocator						0.93232	0.64681	0.05734	0.00414	0.22593	0.00284	0.03236	0.00961	0.02001	0.00098
267																
268																
269	**Total Rate Base**															
270	Gross Electric Plant in Service		30,234,680	(2,273,335)	27,961,345	1,900,454	26,060,891	16,285,048	1,446,520	87,998	6,298,167	75,019	856,945	141,668	845,326	24,200
271	Accumulated Depreciation		(8,071,148)	460,633	(7,610,516)	(300,494)	(7,310,022)	(4,534,084)	(403,367)	(25,966)	(1,765,484)	(20,768)	(253,892)	(40,455)	(262,391)	(3,616)
272	Net Electric Plant in Service		22,163,532	(1,812,702)	20,350,830	1,599,960	18,750,870	11,750,964	1,043,154	62,032	4,532,683	54,252	603,053	101,213	582,935	20,585
273	Construction Work in Progress		1,853,860	(679,030)	1,174,830	84,531	1,090,299	677,645	60,639	3,790	294,668	3,529	43,481	3,730	2,817	(0)
274	Plant Held for Future Use		129,703	(7,267)	122,436	7,174	115,262	70,120	6,295	434	32,533	386	5,139	290	64	2
275	Working Capital		770,312	(150,525)	619,787	41,947	577,840	373,751	33,132	2,390	130,551	1,639	18,698	5,552	11,560	566
276	Total Rate Base		24,917,406	(2,649,524)	22,267,882	1,733,612	20,534,270	12,872,480	1,143,219	68,646	4,990,434	59,806	670,372	110,786	597,376	21,152
277	Total Rate Base Allocator						0.92215	0.62688	0.05567	0.00334	0.24303	0.00291	0.03265	0.00540	0.02909	0.00103
278																
279																
280	**Class Revenue**															
281	Retail Sales of Electric		5,994,097	(2,682,432)	3,311,665	-	3,311,665	2,152,304	191,454	12,460	811,127	9,899	112,349	23,512	-	(1,441)
282	Production Solar Demand		75,050	10,007	85,056	(0)	85,056	51,251	4,634	326	24,415	292	3,938	202	-	-
283	EV Solution		6,015	-	6,015	-	6,015	-	-	-	-	-	-	-	-	6,015
284	Lighting Facilities Revenue		108,686	-	108,686	-	108,686	-	-	-	-	-	-	-	108,686	-
285	Retail Revenue		6,183,848	(2,672,426)	3,511,423	(0)	3,511,422	2,203,555	196,088	12,786	835,542	10,190	116,287	23,714	108,686	4,574
286	Wholesale 100%		19,864	-	19,864	19,864	-	-	-	-	-	-	-	-	-	-
287	Total Class Revenue		6,203,713	(2,672,426)	3,531,287	19,864	3,511,422	2,203,555	196,088	12,786	835,542	10,190	116,287	23,714	108,686	4,574
288	Total Retail Sales of Electric & Lighting Allocator						0.99437	0.64992	0.05781	0.00376	0.24493	0.00299	0.03393	0.00710	-	(0.00044)
289																
290	Function Allocator for Electric Revenue:															
291	Return + Pretax Op Exp		6,138,573	(2,633,144)	3,505,428	191,817	3,313,612	2,088,301	185,370	12,260	779,537	9,488	108,793	23,484	102,109	4,269
292	Less Lighting Facilities		(106,378)		(106,378)		(106,378)								(102,109)	(4,269)
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		6,032,195	(2,633,144)	3,399,051	191,817	3,207,234	2,088,301	185,370	12,260	779,537	9,488	108,793	23,484	-	-
294	Function Allocator for Electric Revenue						1.00000	0.65112	0.05780	0.00382	0.24306	0.00296	0.03392	0.00732	0.00000	0.00000
295																
296																
297	**Revenue Credits**															
298	Transmission		14,526	0	14,526	4,304	10,222	6,412	553	34	2,777	29	413	4	-	-
299	Distribution Primary		239	0	239	-	239	153	14	1	62	1	6	2	-	-
300	Distribution Secondary		7,228	0	7,228	-	7,228	5,620	475	10	1,059	-	32	32	-	-
301	Distribution Service		33,309	0	33,309	-	33,309	29,087	2,136	242	789	0	1	1,054	-	-
302	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	0	274	-	274	239	18	2	7	0	0	9	-	-
304	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
305	Wholesale 100%		191,461	0	191,461	191,461	-	-	-	-	-	-	-	-	-	-
306	Rate Base		582	0	582	45	537	337	30	2	130	2	18	3	16	1
307	Total Revenue Credits		247,619	0	247,619	195,810	51,809	41,848	3,226	290	4,824	32	469	1,104	16	1
308	Total Revenue Credits Allocator						0.20923	0.80773	0.06227	0.00560	0.09311	0.00061	0.00905	0.02130	0.00030	0.00001
309																
310																
311	**O&M Expense**															
312	Production Demand															
313	Production Base Demand		32,622		32,622		32,622	19,656	1,777	125	9,364	112	1,510	77	-	-
314	Production Intermediate Demand		2,921		2,921		2,781	1,676	152	11	798	10	129	7	-	-
315	Production Peaking Demand		4,990		4,990		4,872	2,936	265	19	1,398	17	226	12	-	-
316	Production Solar Demand		14,806		14,806		14,806	8,922	807	57	4,250	51	686	35	-	-
317	Production Demand O&M Subtotal		55,339	0	55,339	0	55,081	33,189	3,001	211	15,810	189	2,550	131	0	0
318	Production Demand O&M Allocators						0.99534	0.60255	0.05448	0.00383	0.28704	0.00343	0.04630	0.00237	0.00000	0.00000
319																
320	Production Energy															
321	Production Base Energy		102,441		102,441		102,440	54,116	5,692	540	34,132	525	6,572	864	-	-
322	Production Intermediate Energy		9,887		9,887		9,293	4,909	516	49	3,096	48	596	78	-	-
323	Production Peaking Energy		8,478		8,478		8,303	4,386	461	44	2,767	43	533	70	-	-
324	Production Solar Energy		7,757		7,757		7,757	4,098	431	41	2,585	40	498	65	-	-
325	Production Energy O&M Subtotal		128,563	0	128,563	0	127,793	67,509	7,100	674	42,580	655	8,198	1,078	0	0
326	Production Energy O&M Allocators						0.99401	0.52827	0.05556	0.00527	0.33319	0.00512	0.06415	0.00843	0.00000	0.00000
327																
328	Production O&M Total		183,902	0	183,902	0	182,874	100,698	10,101	885	58,390	844	10,749	1,208	0	0
329	Production O&M Total Allocators						0.99441	0.55064	0.05524	0.00484	0.31929	0.00461	0.05878	0.00661	0.00000	0.00000
330																
331	Transmission															
332	Production Base Demand		235		235	0	235	142	13	1	67	1	11	1	-	-
333	Production Intermediate Demand		15		15	1	14	8	1	0	4	0	1	0	-	-
334	Production Peaking Demand		126		126	3	123	74	7	0	35	0	6	0	-	-
335	Production Solar Demand		136		136	0	136	82	7	1	39	0	6	0	-	-
336	Transmission		30,910		30,910	9,159	21,751	13,645	1,177	73	5,909	62	878	8	-	-
337	Transmission - Radials		127		127	-	127	80	7	0	34	0	5	0	-	-
338	Transmission O&M Total		31,548	0	31,548	9,163	22,386	14,030	1,212	75	6,089	64	906	9	0	0
339	Transmission O&M Allocators						0.70957	0.62675	0.05412	0.00336	0.27200	0.00288	0.04049	0.00040	0.00000	0.00000
340																
341	Distribution															
342	Distribution Primary		47,740		47,740	-	47,740	30,584	2,813	129	12,448	199	1,135	432	-	-
343	Distribution Secondary		18,962		18,962	-	18,962	14,741	1,247	25	2,779	-	84	85	-	-
344	Distribution Service		9,988		9,988	-	9,988	8,722	641	73	236	0	0	316	-	-
345	Distribution Metering		9,776		9,776	-	9,776	7,878	808	69	679	2	19	321	-	-
346	Lighting Facilities		9,997		9,997	-	9,997	-	-	-	-	-	-	-	9,997	-
347	EV Solution		76		76	-	76	-	-	-	-	-	-	-	-	76
348	Distribution IS Equipment		25		25	-	25	-	-	-	-	-	25	-	-	-
349	Distribution O&M Total		96,564	0	96,564	0	96,564	61,925	5,509	296	16,142	202	1,264	1,153	9,997	76
350	Distribution O&M Allocators						1.00000	0.64128	0.05705	0.00307	0.16717	0.00209	0.01309	0.01194	0.10352	0.00079
351																
352	Customer Accounting															
353	Distribution Service		0		0		-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241		241		241	194	20	2	17	0	0	8	-	-
355	Retail 100%, Class = # Bills		77,638		77,638		77,638	67,776	4,983	564	1,852	0	6	2,456	-	-
356	Customer Accounting O&M		77,879	0	77,879	0	77,879	67,971	5,003	565	1,869	0	6	2,464	0	0
357	Customer Accounting O&M Allocators						1.00000	0.87277	0.06424	0.00726	0.02400	0.00000	0.00008	0.03164	0.00000	0.00000
358																
359	Customer Serv & Info.															
360	Retail 100%, Class = # Bills		4,137		4,137		4,137	3,612	266	30	99	0	0	131	-	-
361	Customer Serv & Info. O&M		4,137	0	4,137	0	4,137	3,612	266	30	99	0	0	131	0	0
362	Customer Serv & Info. O&M Allocators						1.00000	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
363																
364	Sales															
365	Retail 100%, Class = # Bills		16,698		16,698		16,698	14,577	1,072	121	398	0	1	528	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
366	Sales O&M		16,698	0	16,698	0	16,698	14,577	1,072	121	398	0	1	528	0	0
367	Sales O&M Allocators						1.00000	0.87298	0.06419	0.00726	0.02386	0.00000	0.00007	0.03163	0.00000	0.00000
368																
369	Admin and General															
370	Labor		184,024	(8,188)	175,836		171,204	111,106	9,843	814	37,596	501	5,886	2,107	3,259	93
371	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		24,718	0	24,718		23,038	14,396	1,279	78	5,568	66	758	125	747	21
373	Retail 100%, Class = # Bills		6,053	(2,745)	3,309		3,309	2,889	212	24	79	0	0	105	-	-
374	Retail 100%, Class = T&D		0	0	0		-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		0	0	0		-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		0	0	0		-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		214,795	(10,932)	203,862	0	197,551	128,391	11,334	915	43,242	567	6,644	2,337	4,006	115
379	Admin & General O&M Allocators						0.96904	0.64991	0.05737	0.00463	0.21889	0.00287	0.03363	0.01183	0.02028	0.00058
380																
381	Recoverable Clause O&M															
382	Retail 100%, Removed		2,195,394	(2,195,394)	0		-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		6,200	(6,200)	0		-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0	0	0	0	0	0	0	0	0	0
385																
386	Total O&M		2,827,117	(2,212,526)	614,591	9,163	598,089	391,203	34,496	2,888	126,230	1,677	19,570	7,830	14,003	191
387	Total O&M Allocators						0.97315	0.65409	0.05768	0.00483	0.21106	0.00280	0.03272	0.01309	0.02341	0.00032
388																
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		1,670.9193		1,670.9193		1,670.9193	924.5244	0.0222	10.4467	528.3412	5.8975	114.9434	34.8083	55.9925	(4.0569)
390	Total Adjusted O&M		2,828,788	(2,212,526)	616,262	9,163	599,759	392,128	34,496	2,899	126,758	1,683	19,685	7,865	14,059	187
391																
392																
393	**Depreciation Expense**															
394	Production Plant															
395	Production Base Demand		334,499	(4,414)	330,085	1	330,085	198,892	17,983	1,264	94,747	1,132	15,283	782	-	-
396	Production Intermediate Demand		49,702	7,364	57,066	2,732	54,334	32,739	2,960	208	15,596	186	2,516	129	-	-
397	Production Peaking Demand		19,735	11,253	30,988	734	30,254	18,230	1,648	116	8,684	104	1,401	72	-	-
398	Production Solar Demand		82,499	3,546	86,046	0	86,045	51,847	4,688	330	24,698	295	3,984	204	-	-
399	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		488,028	16,157	504,185	3,467	500,718	301,708	27,279	1,918	143,726	1,717	23,183	1,187	0	0
401	Production Plant Allocators						0.99312	0.60255	0.05448	0.00383	0.28704	0.00343	0.04630	0.00237	0.00000	0.00000
402																
403	Transmission Plant															
404	Production Base Demand		1,555		1,555	0	1,555	937	85	6	446	5	72	4	-	-
405	Production Intermediate Demand		96		96	5	91	55	5	0	26	0	4	0	-	-
406	Production Peaking Demand		921		921	22	899	542	49	3	258	3	42	2	-	-
407	Production Solar Demand		1,023		1,023	0	1,023	616	56	4	294	4	47	2	-	-
408	Transmission		155,993	166	156,159	46,271	109,888	68,934	5,946	368	29,852	315	4,435	38	-	-
409	Transmission - Radials		999		999	-	999	627	54	3	271	3	40	0	-	-
410	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		160,588	166	160,753	46,298	114,456	71,711	6,195	385	31,147	330	4,640	47	0	0
412	Transmission Plant Allocators						0.71200	0.62654	0.05412	0.00336	0.27213	0.00288	0.04054	0.00041	0.00000	0.00000
413																
414	Total Prod and Trans Plant		648,615	16,323	664,938	49,765	615,174	373,419	33,474	2,303	174,873	2,047	27,823	1,234	0	0
415	Prod and Trans Plant Allocators						0.92516	0.60701	0.05441	0.00374	0.28427	0.00333	0.04523	0.00201	0.00000	0.00000
416																
417	Distribution Plant															
418	Distribution Primary		155,381	5,373	160,754	-	160,754	102,984	9,473	435	41,916	672	3,821	1,453	-	-
419	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		83,375	(8,405)	74,970	-	74,970	58,285	4,930	100	10,987	-	334	334	-	-
421	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		19,352	4,020	23,373	-	23,373	20,410	1,499	170	553	0	1	740	-	-
423	Distribution Metering		28,507	1,143	29,650	-	29,650	23,891	2,452	209	2,059	7	57	974	-	-
424	Lighting Facilities		35,675	2,397	38,072	-	38,072	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,327	0	2,327	-	2,327	-	-	-	-	-	-	-	-	2,327

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
427	Distribution Plant Total		324,617	4,528	329,145	0	329,145	205,570	18,354	915	55,516	679	4,213	3,501	38,072	2,327
428	Distribution Plant Allocators						1.00000	0.62456	0.05576	0.00278	0.16867	0.00206	0.01280	0.01064	0.11567	0.00707
429																
430	Total Trans and Dist Plant		485,205	4,694	489,899	46,298	443,601	277,281	24,549	1,300	86,663	1,009	8,853	3,548	38,072	2,327
431	Total Trans and Dist Plant Allocators						0.90550	0.62507	0.05534	0.00293	0.19536	0.00227	0.01996	0.00800	0.08583	0.00524
432																
433	Total Prod, Trans and Dist Plant		973,233	20,851	994,084	49,765	944,319	578,989	51,828	3,218	230,389	2,726	32,036	4,735	38,072	2,327
434	Total Prod, Trans and Dist Plant Allocators						0.94994	0.61313	0.05488	0.00341	0.24397	0.00289	0.03393	0.00501	0.04032	0.00246
435																
436	General & Intangible Plant															
437	Labor		89,542	(1,967)	87,575	2,307	85,268	55,337	4,902	405	18,724	249	2,932	1,049	1,623	46
438	Retail 100%, Class = # Bills		10,834		10,834	-	10,834	9,458	695	79	259	0	1	343	-	-
439	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		100,377	(1,967)	98,409	2,307	96,103	64,795	5,598	484	18,983	249	2,932	1,392	1,623	46
441	General & Intangible Plant Allocators						0.97656	0.67422	0.05825	0.00503	0.19753	0.00260	0.03051	0.01448	0.01689	0.00048
442																
443	Energy Storage Plant															
444	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
447																
448	Other															
449	Labor		0		0	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,513	874	6,388	-	6,388	5,576	410	46	152	0	0	202	-	-
451	Retail 100%, Class = Net Plant		1,308	18,752	20,060	-	20,060	12,571	1,116	66	4,849	58	645	108	624	22
452	Retail 100%, Class = T&D		581	0	581	-	581	370	33	2	123	1	13	4	33	1
453	Retail 100%, Class = Metering		6,281	862	7,143	-	7,143	5,756	591	50	496	2	14	235	-	-
454	Retail 100%, Class = Dist Secondary		1,851	0	1,851	-	1,851	1,439	122	2	271	-	8	8	-	-
455	Retail 100%, Class = Prod		4,383	0	4,383	-	4,383	2,641	239	17	1,258	15	203	10	-	-
456	Retail 100%, Removed		12,518	(12,518)	0	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		32,435	7,971	40,405	0	40,405	28,353	2,510	184	7,150	76	884	568	657	23
459																
460	Total Depreciation Expense		1,106,044	26,854	1,132,898	52,071	1,080,827	672,137	59,935	3,886	256,522	3,052	35,853	6,694	40,352	2,396
461	Total Depreciation Expense Allocators						0.95404	0.62187	0.05545	0.00359	0.23734	0.00282	0.03317	0.00619	0.03733	0.00222
462																
463																
464	**Taxes Other than Income Tax**															
465	Labor		16,879	0	16,879	445	16,434	10,665	945	78	3,609	48	565	202	313	9
466	Net Total Plant		194,767	0	194,767	15,312	179,454	112,462	9,983	594	43,380	519	5,771	969	5,579	197
467	Transmission		4,108	(4,108)	0	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		7,141	(7,141)	0	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		274,129	(274,129)	0	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		497,023	(285,378)	211,645	15,757	195,889	123,127	10,928	672	46,989	567	6,337	1,171	5,892	206
471	Total Taxes Other Allocator						0.92555	0.62856	0.05579	0.00343	0.23987	0.00290	0.03235	0.00598	0.03008	0.00105
472																
473																
474	**Income Tax Expense**															
475	Total Revenue	Line 13	6,451,332	(2,672,426)	3,778,906	215,675	3,563,232	2,245,403	199,314	13,076	840,366	10,222	116,756	24,817	108,702	4,575
476	Total Oper. Exp. Before Tax	Line 20	4,431,855	(2,472,373)	1,959,482	84,330	1,875,151	1,186,562	105,286	7,452	429,949	5,299	61,832	15,723	60,262	2,787
477	Net Oper. Income (NOI) before Tax		2,019,477	(200,053)	1,819,425	131,344	1,688,080	1,058,841	94,028	5,624	410,417	4,923	54,924	9,094	48,440	1,788
478	Interest Expense	Line 8 x WACC	455,725	(46,192)	409,534	31,883	377,650	236,741	21,025	1,262	91,780	1,100	12,329	2,037	10,986	389
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,563,752	(153,861)	1,409,891	99,461	1,310,430	822,100	73,003	4,362	318,637	3,824	42,595	7,057	37,454	1,399
480																
481	State Income Tax Expense															
482	Net Oper. Income Less Int. Exp.	Line 479	1,563,752	(153,861)	1,409,891	99,461	1,310,430	822,100	73,003	4,362	318,637	3,824	42,595	7,057	37,454	1,399
483	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,514	20,764	12,975	1,153	70	5,018	60	683	113	674	19
484	State Temporary Differences	JSS Sch. 12	(673,572)		(673,572)	(45,781)	(627,791)	(392,297)	(34,846)	(2,120)	(151,719)	(1,807)	(20,643)	(3,413)	(20,363)	(583)
485	State Taxable Income	Ln 482:484	912,458	(153,861)	758,597	55,194	703,403	442,778	39,310	2,312	171,936	2,076	22,634	3,757	17,764	835
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	50,185	(8,462)	41,723	3,036	38,687	24,353	2,162	127	9,456	114	1,245	207	977	46

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
488	State Income Tax (Def.)	Ln 484 x Ln 486	37,046		37,046	2,518	34,529	21,576	1,917	117	8,345	99	1,135	188	1,120	32
489	State Portion of Direct Adjs.	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	87,232	(8,462)	78,769	5,554	73,216	45,929	4,079	244	17,801	214	2,380	394	2,097	78
491																
492	Federal Income Tax Expense															
493	Net Oper. Income Less Int. Exp.	Line 479	1,563,752	(153,861)	1,409,891	99,461	1,310,430	822,100	73,003	4,362	318,637	3,824	42,595	7,057	37,454	1,399
494	Fed & St Permanent Differences	JSS Sch. 12	22,278		22,278	1,514	20,764	12,975	1,153	70	5,018	60	683	113	674	19
495	Fed Temporary Differences	JSS Sch. 12	(652,210)		(652,210)	(44,329)	(607,881)	(379,855)	(33,741)	(2,053)	(146,907)	(1,750)	(19,989)	(3,304)	(19,718)	(564)
496	State Income Tax Exp. (Cur.)	Line 487	(50,185)	8,462	(41,723)	(3,036)	(38,687)	(24,353)	(2,162)	(127)	(9,456)	(114)	(1,245)	(207)	(977)	(46)
497	Fed. Taxable Income	Ln 493:496	883,635	(145,399)	738,237	53,611	684,626	430,867	38,253	2,252	167,291	2,019	22,044	3,659	17,433	808
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	185,563	(30,534)	155,030	11,258	143,771	90,482	8,033	473	35,131	424	4,629	768	3,661	170
500	Current NOL Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	185,563	(30,534)	155,030	11,258	143,771	90,482	8,033	473	35,131	424	4,629	768	3,661	170
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	136,964	-	136,964	9,309	127,655	79,770	7,086	431	30,851	367	4,198	694	4,141	119
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,780)	-	(7,780)	(529)	(7,251)	(4,531)	(402)	(24)	(1,752)	(21)	(238)	(39)	(235)	(7)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(811)	(72)	(4)	(313)	(4)	(43)	(7)	(42)	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)		(64,563)	-	(64,563)	(40,045)	(3,563)	(229)	(15,593)	(183)	(2,242)	(357)	(2,317)	(32)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(250)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(23,216)		(23,216)	(1,705)	(21,511)	(13,442)	(1,194)	(73)	(5,199)	(62)	(707)	(117)	(698)	(20)
508	Total Federal Income Tax Exp.	Ln 501:507	225,528	(30,819)	194,709	18,305	176,404	111,173	9,865	572	43,028	520	5,583	939	4,496	228
509																
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	235,749	(38,996)	196,753	14,294	182,459	114,835	10,195	600	44,588	538	5,874	975	4,638	215
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	166,231	-	166,231	11,298	154,932	96,815	8,600	523	37,443	446	5,095	842	5,025	144
512	Total Direct Adjs.	Ln 489 + Ln 506	(429)	-	(429)	(29)	(400)	(250)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,442)	(1,194)	(73)	(5,199)	(62)	(707)	(117)	(698)	(20)
514	Total Amortization of ITC	Line 504	(1,012)	(285)	(1,297)	-	(1,297)	(811)	(72)	(4)	(313)	(4)	(43)	(7)	(42)	(1)
515	Total Amortization of PTC	Line 505	(64,563)	-	(64,563)	-	(64,563)	(40,045)	(3,563)	(229)	(15,593)	(183)	(2,242)	(357)	(2,317)	(32)
516	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	312,759	(39,281)	273,478	23,858	249,620	157,102	13,944	816	60,829	734	7,963	1,334	6,593	306
518			0													
519	Effective Tax Rate	Ln 510:512 /Ln479	25.68%	25.35%	25.72%	25.70%	25.72%	25.71%	25.71%	25.72%	25.71%	25.71%	25.72%	25.72%	25.77%	25.67%
520																
521	**Income Tax Expense Based on Return**															
522	**Federal Income Tax (FIT) Calculation**															
523	Return on Rate Base	Line 26	1,706,718	(160,771)	1,545,947	107,486	1,438,460	901,739	80,084	4,809	349,588	4,189	46,961	7,761	41,847	1,482
524	Interest Expense	Line 8 x WACC	(455,725)	46,192	(409,534)	(31,883)	(377,650)	(236,741)	(21,025)	(1,262)	(91,780)	(1,100)	(12,329)	(2,037)	(10,986)	(389)
525	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,514	20,764	12,975	1,153	70	5,018	60	683	113	674	19
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(250)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(811)	(72)	(4)	(313)	(4)	(43)	(7)	(42)	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	-	(64,563)	-	(64,563)	(40,045)	(3,563)	(229)	(15,593)	(183)	(2,242)	(357)	(2,317)	(32)
529	Amort of Excess ADIT	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,442)	(1,194)	(73)	(5,199)	(62)	(707)	(117)	(698)	(20)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(652,210)	-	(652,210)	(44,329)	(607,881)	(379,855)	(33,741)	(2,053)	(146,907)	(1,750)	(19,989)	(3,304)	(19,718)	(564)
532	Deferred Tax Federal	Ln 531 x Ln 498	136,964	-	136,964	9,309	127,655	79,770	7,086	431	30,851	367	4,198	694	4,141	119
533	Base for FIT Computation	Ln 523:532	668,805	(114,865)	553,940	40,363	513,577	323,340	28,706	1,687	125,568	1,517	16,518	2,742	12,887	613
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	177,784	(30,534)	147,250	10,729	136,520	85,951	7,631	448	33,379	403	4,391	729	3,426	163
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(429)	-	(429)	(29)	(400)	(250)	(22)	(1)	(97)	(1)	(13)	(2)	(13)	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(811)	(72)	(4)	(313)	(4)	(43)	(7)	(42)	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	-	(64,563)	-	(64,563)	(40,045)	(3,563)	(229)	(15,593)	(183)	(2,242)	(357)	(2,317)	(32)
539	Amort of Excess ADIT	JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(13,442)	(1,194)	(73)	(5,199)	(62)	(707)	(117)	(698)	(20)
540	Total FIT before Adding Deferred	Ln 535:539	88,564	(30,819)	57,745	8,995	48,749	31,403	2,780	141	12,177	153	1,385	245	355	109
541	Total FIT - Deferred	Line 532	136,964	-	136,964	9,309	127,655	79,770	7,086	431	30,851	367	4,198	694	4,141	119
542	Total FIT - Current & Deferred	Ln 540:541	225,528	(30,819)	194,709	18,305	176,404	111,173	9,865	572	43,028	520	5,583	939	4,496	228
543																
544	**State Income Tax (SIT) Calculation**															
545	NOIBT	Line 44	1,706,718	(160,771)	1,545,947	107,486	1,438,460	901,739	80,084	4,809	349,588	4,189	46,961	7,761	41,847	1,482
546	Interest Expense	Line 27 x WACC	(455,725)	46,192	(409,534)	(31,883)	(377,650)	(236,741)	(21,025)	(1,262)	(91,780)	(1,100)	(12,329)	(2,037)	(10,986)	(389)
547	Permanent Diff Fed & State	JSS Sch. 12	22,278	-	22,278	1,514	20,764	12,975	1,153	70	5,018	60	683	113	674	19
548	Temporary State Differences	JSS Sch. 12	(673,572)	-	(673,572)	(45,781)	(627,791)	(392,297)	(34,846)	(2,120)	(151,719)	(1,807)	(20,643)	(3,413)	(20,363)	(583)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	EV Solution
549	State Deferred Tax	Ln 548 x Ln 486	37,046	-	37,046	2,518	34,529	21,576	1,917	117	8,345	99	1,135	188	1,120	32
550	Net FIT Allowable	Line 542	225,528	(30,819)	194,709	18,305	176,404	111,173	9,865	572	43,028	520	5,583	939	4,496	228
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	862,273	(145,399)	716,874	52,159	664,716	418,425	37,148	2,185	162,479	1,962	21,389	3,551	16,787	789
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	50,185	(8,462)	41,723	3,036	38,687	24,353	2,162	127	9,456	114	1,245	207	977	46
555	Total SIT - Deferred	Line 549	37,046	-	37,046	2,518	34,529	21,576	1,917	117	8,345	99	1,135	188	1,120	32
556	Total SIT - Current & Deferred	Ln 554:555	87,232	(8,462)	78,769	5,554	73,216	45,929	4,079	244	17,801	214	2,380	394	2,097	78
557																
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
559																
560	Total FIT & SIT Based on Return	Lines 542,556	312,759	(39,281)	273,478	23,858	249,620	157,102	13,944	816	60,829	734	7,963	1,334	6,593	306
561	Total Income Tax Allocator						0.91276	0.62936	0.05586	0.00327	0.24368	0.00294	0.03190	0.00534	0.02641	0.00123
562																
563	[redacted]															
564	**Labor Allocator**															
565	Production Base Demand				$24,609	1.00000	24,609	14,828	1,341	94	7,064	84	1,139	58	-	-
566	Production Intermediate Demand				4,507	0.95212	4,291	2,585	234	16	1,232	15	199	10	-	-
567	Production Peaking Demand				3,540	0.97632	3,456	2,082	188	13	992	12	160	8	-	-
568	Production Solar Demand				108	1.00000	108	65	6	0	31	0	5	0	-	-
569	Production Base Energy				41,131	1.00000	41,131	21,728	2,285	217	13,705	211	2,639	347	-	-
570	Production Intermediate Energy				5,393	0.93990	5,069	2,678	282	27	1,689	26	325	43	-	-
571	Production Peaking Energy				2,248	0.97934	2,201	1,163	122	12	733	11	141	19	-	-
572	Production Solar Energy				6,633	1.00000	6,633	3,504	369	35	2,210	34	426	56	-	-
573	Subtotal Production				88,168	0.99240	87,498	48,634	4,826	414	27,655	393	5,034	541	0	0
574	Transmission				13,729	0.70369	9,661	6,052	523	33	2,629	28	392	4	-	-
575	Distribution				39,404	1.00000	39,404	25,300	2,242	105	7,253	91	594	389	3,334	95
576	Subtotal Prod, Trans and Dist				141,301	0.96647	136,563	79,986	7,591	552	37,538	512	6,019	934	3,334	95
577	Customer Accounts				27,858	1.00000	27,858	24,314	1,790	202	669	0	2	881	-	-
578	Customer Service & Info.				5,067	1.00000	5,067	4,423	325	37	121	0	0	160	-	-
579	Sales				5,666	1.00000	5,666	4,947	364	41	135	0	0	179	-	-
580	Subtotal before Admin & Gen				179,892	0.97366	175,154	113,669	10,070	832	38,463	512	6,022	2,155	3,334	95
581	Admin & General				80,612	0.97366	78,489	50,937	4,512	373	17,236	230	2,699	966	1,494	43
582	Total				260,504	0.97366	253,642	164,606	14,582	1,205	55,699	742	8,721	3,121	4,828	138
583	Total Labor Allocator						0.97366	0.64897	0.05749	0.00475	0.21959	0.00293	0.03438	0.01231	0.01904	0.00054

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	26,060,891	10,846,105	388,811	4,442,798	5,501,631	-	2,446,957	-	722,728	466,536	8,017	845,326	391,981
3	Accum. Depreciation & Amort.	Line 171	(7,310,022)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	-	(663,038)	-	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
4	Net Plant in Service		18,750,870	6,827,832	208,911	3,798,524	4,500,812	-	1,783,920	-	494,121	319,056	4,743	582,935	230,017
5	Construction Work in Progress	Line 229	1,090,299	655,437	7,146	194,580	164,238	-	55,499	-	2,804	2,164	668	2,817	4,947
6	Plant Held for Future Use	Line 239	115,262	93,211	1,059	16,933	2,975	-	186	-	55	37	1	64	741
7	Working Capital	Line 265	577,840	126,636	97,493	92,738	104,186	-	42,401	-	8,825	17,088	136	11,560	76,777
8	Total Rate Base		20,534,270	7,703,116	314,609	4,102,775	4,772,211	-	1,882,005	-	505,805	338,344	5,548	597,376	312,482
9															
10	**Revenue**														
11	Class Revenue	Line 287	3,511,422	1,314,075	241,156	528,887	695,677	-	281,800	-	51,302	81,063	572	108,686	208,205
12	Revenue Credits	Line 307	51,809	201	8	10,329	363	-	7,277	-	33,322	9	0	16	282
13	Total Revenue		3,563,232	1,314,277	241,164	539,216	696,041	-	289,077	-	84,624	81,072	572	108,702	208,487
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	599,759	97,221	181,931	34,935	73,813	-	30,630	-	13,413	12,311	63	14,059	141,384
17	Depreciation	Line 460	1,080,827	531,941	27,015	119,676	176,350	-	85,851	-	25,318	38,090	21	40,352	36,213
18	Tax Other Than Income Tax	Line 470	195,889	68,421	7,163	37,230	45,111	-	17,978	-	4,996	3,234	48	5,892	5,814
19	Gain/Loss on Disposition		(1,323)	(482)	(15)	(268)	(318)	-	(126)	-	(35)	(23)	(0)	(41)	(16)
20	Operating Expense before Tax		1,875,151	697,102	216,094	191,573	294,957	-	134,333	-	43,692	53,612	132	60,262	183,394
21	Income Tax Expense	Line 517	249,620	77,558	3,031	60,236	66,782	-	22,906	-	5,500	3,759	51	6,593	3,203
22	Total Operating Expense		2,124,771	774,660	219,125	251,809	361,739	-	157,240	-	49,192	57,371	183	66,855	186,597
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
26	Net Operating Income Required	Ln 8 x Ln 34	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	3,511,422	1,314,075	241,156	528,887	695,677	-	281,800	-	51,302	81,063	572	108,686	208,205
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	7.01%	7.01%	7.01%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	3,511,422	1,314,075	241,156	528,887	695,677		281,800		51,302	81,063	572	108,686	208,205
37		Ln 29	-	-	-	-	-		-		-	-	-	-	-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		6,928,442	6,928,442	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		575,926	575,926	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		632,012	632,012	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		2,296,356	2,296,356	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,432,735	10,432,735	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		84,165	84,165	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		4,950	4,950	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,890	43,890	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,331,392	-	-	4,331,392	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		4,558,566	181,755	0	4,376,810	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03987	0.00000	0.96013	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		14,991,300	10,614,490	0	4,376,810	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70804	0.00000	0.29196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		5,348,331	-	-	-	5,348,331	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		2,355,248	-	-	-	-	-	2,355,248	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		702,590	-	-	-	-	-	-	-	702,590	-	-	-	-
71	Distribution Metering		452,944	-	-	-	-	-	-	-	-	452,944	-	-	-
72	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	821,771	-
73	EV Solution		23,526	-	-	-	-	-	23,526	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		9,712,203	0	0	0	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55068	0.00000	0.24493	0.00000	0.07234	0.04664	0.00080	0.08461	0.00000
77															
78	Total Trans and Dist Plant		14,270,769	181,755	0	4,376,810	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01274	0.00000	0.30670	0.37478	0.00000	0.16669	0.00000	0.04923	0.03174	0.00055	0.05758	0.00000
80															
81	Total Prod, Trans and Dist Plant		24,703,503	10,614,490	0	4,376,810	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42968	0.00000	0.17717	0.21650	0.00000	0.09629	0.00000	0.02844	0.01834	0.00032	0.03327	0.00000
83															
84	General & Intangible Plant														
85	Labor		1,237,437	231,615	388,811	65,988	153,300	-	68,183	-	20,138	13,592	223	23,555	272,030
86	Retail 100%, Class = # Bills		121,956	-	-	-	-	-	-	-	-	-	-	-	121,956
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,359,392	231,615	388,811	65,988	153,300	0	68,183	0	20,138	13,592	223	23,555	393,986
89	General & Intangible Plant Allocators		1.00000	0.17038	0.28602	0.04854	0.11277	0.00000	0.05016	0.00000	0.01481	0.01000	0.00016	0.01733	0.28982
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	-	-	-	-	-	-	-	-	-	-	-	(2,005)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
104															
105	Total Gross Electric Plant in Service		26,060,891	10,846,105	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
106	Total Gross Electric Plant Allocators		1.00000	0.41618	0.01492	0.17048	0.21111	0.00000	0.09389	0.00000	0.02773	0.01790	0.00031	0.03244	0.01504
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		2,824,093	2,824,093	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		369,560	369,560	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		441,133	441,133	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		255,252	255,252	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,890,039	3,890,039	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		14,416	14,416	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2,077	2,077	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		2,607	2,607	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,968	1,968	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		608,292	-	-	608,292	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		634,810	21,068	0	613,743	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03319	0.00000	0.96681	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		4,524,849	3,911,106	0	613,743	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86436	0.00000	0.13564	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		929,888	-	-	-	929,888	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		628,186	-	-	-	-	-	628,186	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		219,290	-	-	-	-	-	-	-	219,290	-	-	-	-
139	Distribution Metering		141,192	-	-	-	-	-	-	-	-	141,192	-	-	-
140	Lighting Facilities		251,493	-	-	-	-	-	-	-	-	-	-	251,493	-
141	EV Solution		3,304	-	-	-	-	-	3,304	-	-	-	-	-	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		2,176,522	0	0	0	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42724	0.00000	0.29014	0.00000	0.10075	0.06487	0.00146	0.11555	0.00000
145															
146	Total Trans and Dist Plant		2,811,332	21,068	0	613,743	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00749	0.00000	0.21831	0.33076	0.00000	0.22462	0.00000	0.07800	0.05022	0.00113	0.08946	0.00000
148															
149	Total Prod, Trans and Dist Plant		6,701,371	3,911,106	0	613,743	929,888	0	631,490	0	219,290	141,192	3,170	251,493	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58363	0.00000	0.09158	0.13876	0.00000	0.09423	0.00000	0.03272	0.02107	0.00047	0.03753	0.00000
151															
152	General & Intangible Plant														
153	Labor		572,553	107,167	179,900	30,532	70,931	-	31,548	-	9,318	6,289	103	10,899	125,866
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169	-	-	-	-	-	-	-	-	-	-	-	33,169
156	General & Intangible Plant Total		605,722	107,167	179,900	30,532	70,931	0	31,548	0	9,318	6,289	103	10,899	159,035
157	General & Intangible Plant Allocators		1.00000	0.17692	0.29700	0.05041	0.11710	0.00000	0.05208	0.00000	0.01538	0.01038	0.00017	0.01799	0.26255
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	-	-	-	-	-	-	-	-	-	-	-	2,928
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,928	0	0	0	0	0	0	0	0	0	0	0	2,928
170															
171	Total Accumulated Depreciation		7,310,022	4,018,273	179,900	644,275	1,000,819	0	663,038	0	228,608	147,481	3,274	262,391	161,964
172	Total Accum Deprec Allocators		1.00000	0.54969	0.02461	0.08814	0.13691	0.00000	0.09070	0.00000	0.03127	0.02018	0.00045	0.03589	0.02216
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		10,432,735	10,432,735	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(3,890,039)	(3,890,039)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,542,696	6,542,696	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		4,558,566	181,755	0	4,376,810	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(634,810)	(21,068)	0	(613,743)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		3,923,755	160,688	0	3,763,068	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04095	0.00000	0.95905	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		9,712,203	0	0	0	5,348,331	0	2,378,774	0	702,590	452,944	7,793	821,771	0
187	Distribution Reserve		(2,176,522)	0	0	0	(929,888)	0	(631,490)	0	(219,290)	(141,192)	(3,170)	(251,493)	0
188	Distribution Net Plant		7,535,681	0	0	0	4,418,443	0	1,747,284	0	483,300	311,752	4,623	570,279	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58634	0.00000	0.23187	0.00000	0.06413	0.04137	0.00061	0.07568	0.00000
190															
191	General & Intangible Gross Plant		1,359,392	231,615	388,811	65,988	153,300	0	68,183	0	20,138	13,592	223	23,555	393,986
192	General & Intangible Reserve		(605,722)	(107,167)	(179,900)	(30,532)	(70,931)	0	(31,548)	0	(9,318)	(6,289)	(103)	(10,899)	(159,035)
193	General & Intangible Net Plant		753,670	124,449	208,911	35,456	82,369	0	36,635	0	10,821	7,303	120	12,656	234,950
194	General & Intangible Net Plant Allocators		1.00000	0.16512	0.27719	0.04704	0.10929	0.00000	0.04861	0.00000	0.01436	0.00969	0.00016	0.01679	0.31174
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(2,005)	0	0	0	0	0	0	0	0	0	0	0	(2,005)
202	Other Reserve		(2,928)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(2,928)
203	Other Net Plant		(4,933)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(4,933)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		26,060,891	10,846,105	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
207	Total Reserve		(7,310,022)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	0	(663,038)	0	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
208	Total Net Plant in Service		18,750,870	6,827,832	208,911	3,798,524	4,500,812	0	1,783,920	0	494,121	319,056	4,743	582,935	230,017
209	Total Net Plant Allocators		1.00000	0.36413	0.01114	0.20258	0.24003	0.00000	0.09514	0.00000	0.02635	0.01702	0.00025	0.03109	0.01227
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		174,431	174,431	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		22,353	22,353	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		14,600	14,600	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		444,040	444,040	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		195,750	-	-	195,750	-	-	-	-	-	-	-	-	-
218	Distribution Primary		164,217	-	-	-	164,217	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		55,352	-	-	-	-	-	55,352	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,740	-	-	-	-	-	-	-	2,740	-	-	-	-
223	Distribution Metering		2,111	-	-	-	-	-	-	-	-	2,111	-	-	-
224	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	667	-	-
226	Labor		23,164	4,336	7,278	1,235	2,870	-	1,276	-	377	254	4	441	5,092
227	Retail 100%, Class = Net Plant		(11,872)	(4,323)	(132)	(2,405)	(2,850)	-	(1,129)	-	(313)	(202)	(3)	(369)	(146)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		1,090,299	655,437	7,146	194,580	164,238	0	55,499	0	2,804	2,164	668	2,817	4,947
230	Total Construction Work in Progress Allocator		1.00000	0.60115	0.00655	0.17846	0.15064	0.00000	0.05090	0.00000	0.00257	0.00198	0.00061	0.00258	0.00454
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		91,433	91,433	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		16,754	-	-	16,754	-	-	-	-	-	-	-	-	-
237	Distribution Primary		2,557	-	-	-	2,557	-	-	-	-	-	-	-	-
238	Labor		3,371	631	1,059	180	418	-	186	-	55	37	1	64	741
239	Plant Held for Future Use Total		115,262	93,211	1,059	16,933	2,975	0	186	0	55	37	1	64	741
240	Plant Held for Future Use Allocator		1.00000	0.80869	0.00919	0.14691	0.02581	0.00000	0.00161	0.00000	0.00048	0.00032	0.00001	0.00056	0.00643
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		6,819	6,819	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		7,438	7,438	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		112,484	-	112,484	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		94,574	-	94,574	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(395,714)	(64,325)	(120,371)	(23,114)	(48,837)	-	(20,268)	-	(8,874)	(8,145)	(42)	(9,265)	(92,473)
255	Retail 100%, Class = # Bills		157,877	-	-	-	-	-	-	-	-	-	-	-	157,877
256	Retail 100%, Class = Prod		(205,287)	(205,287)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		463,862	168,908	5,168	93,969	111,342	-	44,131	-	12,224	7,893	117	14,421	5,690
258	Retail 100%, Class = T&D		(101,598)	(1,294)	-	(31,160)	(38,077)	-	(16,935)	-	(5,002)	(3,225)	(55)	(5,850)	-
259	Retail 100%, Class = Metering		13,801	-	-	-	-	-	-	-	-	13,801	-	-	-
260	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(8,873)	(8,873)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		377,809	157,238	5,637	64,408	79,758	-	35,474	-	10,478	6,763	116	12,255	5,683
264	Gross Trans Plant		(11,836)	(472)	-	(11,364)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		577,840	126,636	97,493	92,738	104,186	0	42,401	0	8,825	17,088	136	11,560	76,777
266	Total Working Capital Allocator		1.00000	0.21915	0.16872	0.16049	0.18030	0.00000	0.07338	0.00000	0.01527	0.02957	0.00024	0.02001	0.13287
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		26,060,891	10,846,105	388,811	4,442,798	5,501,631	0	2,446,957	0	722,728	466,536	8,017	845,326	391,981
271	Accumulated Depreciation		(7,310,022)	(4,018,273)	(179,900)	(644,275)	(1,000,819)	0	(663,038)	0	(228,608)	(147,481)	(3,274)	(262,391)	(161,964)
272	Net Electric Plant in Service		18,750,870	6,827,832	208,911	3,798,524	4,500,812	0	1,783,920	0	494,121	319,056	4,743	582,935	230,017
273	Construction Work in Progress		1,090,299	655,437	7,146	194,580	164,238	0	55,499	0	2,804	2,164	668	2,817	4,947
274	Plant Held for Future Use		115,262	93,211	1,059	16,933	2,975	0	186	0	55	37	1	64	741
275	Working Capital		577,840	126,636	97,493	92,738	104,186	0	42,401	0	8,825	17,088	136	11,560	76,777
276	Total Rate Base		20,534,270	7,703,116	314,609	4,102,775	4,772,211	0	1,882,005	0	505,805	338,344	5,548	597,376	312,482
277	Total Rate Base Allocator		1.00000	0.37513	0.01532	0.19980	0.23240	0.00000	0.09165	0.00000	0.02463	0.01648	0.00027	0.02909	0.01522
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		3,311,665	1,229,019	241,156	528,887	695,677	-	275,785	-	51,302	81,063	572	-	208,205
282	Production Solar Demand		85,056	85,056	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
284	Lighting Facilities Revenue		108,686											108,686	
285	Retail Revenue		3,511,422	1,314,075	241,156	528,887	695,677	-	281,800	-	51,302	81,063	572	108,686	208,205
286	Wholesale 100%														
287	Total Class Revenue		3,511,422	1,314,075	241,156	528,887	695,677	0	281,800	0	51,302	81,063	572	108,686	208,205
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37423	0.06868	0.15062	0.19812	0.00000	0.08025	0.00000	0.01461	0.02309	0.00016	0.03095	0.05929
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		3,313,612	1,236,719	238,133	478,980	629,258	-	266,171	-	79,124	77,313	521	102,109	205,284
292	Less Lighting Facilities		(102,109)											(102,109)	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		3,211,503	1,236,719	238,133	478,980	629,258	-	266,171	-	79,124	77,313	521	-	205,284
294	Function Allocator for Electric Revenue		1.00000	0.38509	0.07415	0.14914	0.19594	0.00000	0.08288	0.00000	0.02464	0.02407	0.00016	0.00000	0.06392
295															
296															
297	**Revenue Credits**														
298	Transmission		10,222	-	-	10,222	-	-	-	-	-	-	-	-	-
299	Distribution Primary		239	-	-	-	239	-	-	-	-	-	-	-	-
300	Distribution Secondary		7,228	-	-	-	-	-	7,228	-	-	-	-	-	-
301	Distribution Service		33,309	-	-	-	-	-	-	-	33,309	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		274	-	-	-	-	-	-	-	-	-	-	-	274
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		537	201	8	107	125	-	49	-	13	9	0	16	8
307	Total Revenue Credits		51,809	201	8	10,329	363	0	7,277	0	33,322	9	0	16	282
308	Total Revenue Credits Allocator		1.00000	0.00389	0.00016	0.19937	0.00701	0.00000	0.14047	0.00000	0.64318	0.00017	0.00000	0.00030	0.00545
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		32,622	32,622	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		2,781	2,781	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		4,872	4,872	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		14,806	14,806	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		55,081	55,081	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		102,440	-	102,440	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		9,293	-	9,293	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		8,303	-	8,303	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		7,757	-	7,757	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		127,793	0	127,793	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		182,874	55,081	127,793	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.30120	0.69880	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		235	235	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		123	123	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		136	136	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		21,751	-	-	21,751	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		127	-	-	127	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		22,386	508	0	21,878	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02267	0.00000	0.97733	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		47,740	-	-	-	47,740	-	-	-	-	-	-	-	-
343	Distribution Secondary		18,962	-	-	-	-	-	18,962	-	-	-	-	-	-
344	Distribution Service		9,988	-	-	-	-	-	-	-	9,988	-	-	-	-
345	Distribution Metering		9,776	-	-	-	-	-	-	-	-	9,776	-	-	-
346	Lighting Facilities		9,997	-	-	-	-	-	-	-	-	-	-	9,997	-
347	EV Solution		76	-	-	-	-	-	76	-	-	-	-	-	-
348	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	25	-	-
349	Distribution O&M Total		96,564	0	0	0	47,740	0	19,037	0	9,988	9,776	25	9,997	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49439	0.00000	0.19715	0.00000	0.10343	0.10124	0.00026	0.10352	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		241	-	-	-	-	-	-	-	-	241	-	-	-
355	Retail 100%, Class = # Bills		77,638	-	-	-	-	-	-	-	-	-	-	-	77,638
356	Customer Accounting O&M		77,879	0	0	0	0	0	0	0	0	241	0	0	77,638
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00310	0.00000	0.00000	0.99690
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		4,137	-	-	-	-	-	-	-	-	-	-	-	4,137
361	Customer Serv & Info. O&M		4,137	0	0	0	0	0	0	0	0	0	0	0	4,137
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		16,698	-	-	-	-	-	-	-	-	-	-	-	16,698

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		16,698	0	0	0	0	0	0	0	0	0	0	0	16,698
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		171,204	32,045	53,794	9,130	21,210	-	9,433	-	2,786	1,881	31	3,259	37,636
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		23,038	9,588	344	3,927	4,863	-	2,163	-	639	412	7	747	347
373	Retail 100%, Class = # Bills		3,309	-	-	-	-	-	-	-	-	-	-	-	3,309
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		197,551	41,633	54,137	13,057	26,073	0	11,597	0	3,425	2,293	38	4,006	41,292
379	Admin & General O&M Allocators		1.00000	0.21074	0.27404	0.06609	0.13198	0.00000	0.05870	0.00000	0.01734	0.01161	0.00019	0.02028	0.20902
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		598,089	97,221	181,931	34,935	73,813	0	30,634	0	13,413	12,311	63	14,003	139,765
387	Total O&M Allocators		1.00000	0.16255	0.30419	0.05841	0.12342	0.00000	0.05122	0.00000	0.02243	0.02058	0.00011	0.02341	0.23369
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		1,671						(4)					56	1,619
390	Total Adjusted O&M		599,759	97,221	181,931	34,935	73,813	-	30,630	-	13,413	12,311	63	14,059	141,384
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		330,085	330,085	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		54,334	54,334	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		30,254	30,254	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		86,045	86,045	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		500,718	500,718	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		899	899	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		1,023	1,023	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		109,888	-	-	109,888	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		114,456	3,569	0	110,887	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03118	0.00000	0.96882	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		615,174	504,286	0	110,887	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81975	0.00000	0.18025	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		160,754	-	-	-	160,754	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		74,970	-	-	-	-	-	74,970	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		23,373	-	-	-	-	-	-	-	23,373	-	-	-	-
423	Distribution Metering		29,650	-	-	-	-	-	-	-	-	29,650	-	-	-
424	Lighting Facilities		38,072	-	-	-	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,327	-	-	-	-	-	2,327	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		329,145	0	0	0	160,754	0	77,296	0	23,373	29,650	0	38,072	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48840	0.00000	0.23484	0.00000	0.07101	0.09008	0.00000	0.11567	0.00000
429															
430	Total Trans and Dist Plant		443,601	3,569	0	110,887	160,754	0	77,296	0	23,373	29,650	0	38,072	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00804	0.00000	0.24997	0.36238	0.00000	0.17425	0.00000	0.05269	0.06684	0.00000	0.08583	0.00000
432															
433	Total Prod, Trans and Dist Plant		944,319	504,286	0	110,887	160,754	0	77,296	0	23,373	29,650	0	38,072	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53402	0.00000	0.11743	0.17023	0.00000	0.08185	0.00000	0.02475	0.03140	0.00000	0.04032	0.00000
435															
436	General & Intangible Plant														
437	Labor		85,268	15,960	26,792	4,547	10,564	-	4,698	-	1,388	937	15	1,623	18,745
438	Retail 100%, Class = # Bills		10,834	-	-	-	-	-	-	-	-	-	-	-	10,834
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		96,103	15,960	26,792	4,547	10,564	0	4,698	0	1,388	937	15	1,623	29,579
441	General & Intangible Plant Allocators		1.00000	0.16607	0.27878	0.04731	0.10992	0.00000	0.04889	0.00000	0.01444	0.00975	0.00016	0.01689	0.30779
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		6,388	-	-	-	-	-	-	-	-	-	-	-	6,388
451	Retail 100%, Class = Net Plant		20,060	7,304	223	4,064	4,815	-	1,908	-	529	341	5	624	246
452	Retail 100%, Class = T&D		581	7	-	178	218	-	97	-	29	18	0	33	-
453	Retail 100%, Class = Metering		7,143	-	-	-	-	-	-	-	-	7,143	-	-	-
454	Retail 100%, Class = Dist Secondary		1,851	-	-	-	-	-	1,851	-	-	-	-	-	-
455	Retail 100%, Class = Prod		4,383	4,383	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		40,405	11,695	223	4,242	5,033	0	3,856	0	557	7,503	5	657	6,634
459															
460	Total Depreciation Expense		1,080,827	531,941	27,015	119,676	176,350	0	85,851	0	25,318	38,090	21	40,352	36,213
461	Total Depreciation Expense Allocators		1.00000	0.49216	0.02500	0.11073	0.16316	0.00000	0.07943	0.00000	0.02342	0.03524	0.00002	0.03733	0.03350
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		16,434	3,076	5,164	876	2,036	-	906	-	267	181	3	313	3,613
466	Net Total Plant		179,454	65,345	1,999	36,354	43,075	-	17,073	-	4,729	3,054	45	5,579	2,201
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		195,889	68,421	7,163	37,230	45,111	0	17,978	0	4,996	3,234	48	5,892	5,814
471	Total Taxes Other Allocator		1.00000	0.34929	0.03657	0.19006	0.23029	0.00000	0.09178	0.00000	0.02551	0.01651	0.00025	0.03008	0.02968
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	3,563,232	1,314,277	241,164	539,216	696,041	0	289,077	0	84,624	81,072	572	108,702	208,487
476	Total Oper. Exp. Before Tax	Line 20	1,875,151	697,102	216,094	191,573	294,957	0	134,333	0	43,692	53,612	132	60,262	183,394
477	Net Oper. Income (NOI) before Tax		1,688,080	617,174	25,070	347,643	401,084	0	154,744	0	40,932	27,460	440	48,440	25,093
478	Interest Expense	Line 8 x WACC	377,650	141,670	5,786	75,455	87,767	-	34,612	-	9,302	6,223	102	10,986	5,747
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,310,430	475,505	19,284	272,188	313,317	-	120,132	-	31,630	21,238	338	37,454	19,346
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,310,430	475,505	19,284	272,188	313,317	0	120,132	0	31,630	21,238	338	37,454	19,346
483	Fed & St Permanent Differences	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
484	State Temporary Differences	JSS Sch. 12	(627,791)	(261,276)	(9,366)	(107,024)	(132,531)	-	(58,946)	-	(17,410)	(11,239)	(193)	(20,363)	(9,443)
485	State Taxable Income	Ln 482:484	703,403	222,870	10,227	168,703	185,169	0	63,136	0	14,796	10,371	151	17,764	10,215
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	38,687	12,258	562	9,279	10,184	-	3,472	-	814	570	8	977	562

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	34,529	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	73,216	26,628	1,078	15,165	17,474	-	6,714	-	1,771	1,189	19	2,097	1,081
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,310,430	475,505	19,284	272,188	313,317	-	120,132	-	31,630	21,238	338	37,454	19,346
494	Fed & St Permanent Differences	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
495	Fed Temporary Differences	JSS Sch. 12	(607,881)	(252,990)	(9,069)	(103,630)	(128,328)	-	(57,076)	-	(16,858)	(10,882)	(187)	(19,718)	(9,143)
496	State Income Tax Exp. (Cur.)	Line 487	(38,687)	(12,258)	(562)	(9,279)	(10,184)	-	(3,472)	-	(814)	(570)	(8)	(977)	(562)
497	Fed. Taxable Income	Ln 493:496	684,626	218,899	9,962	162,819	179,188	-	61,533	-	14,534	10,157	149	17,433	9,953
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	143,771	45,969	2,092	34,192	37,630	-	12,922	-	3,052	2,133	31	3,661	2,090
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	143,771	45,969	2,092	34,192	37,630	-	12,922	-	3,052	2,133	31	3,661	2,090
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7,251)	(3,018)	(108)	(1,236)	(1,531)	-	(681)	-	(201)	(130)	(2)	(235)	(109)
504	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
505	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
508	Total Federal Income Tax Exp.	Ln 501:507	176,404	50,930	1,953	45,071	49,309	-	16,192	-	3,729	2,570	32	4,496	2,122
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	182,459	58,227	2,654	43,471	47,814	-	16,394	-	3,866	2,703	40	4,638	2,652
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	154,932	64,480	2,311	26,413	32,707	-	14,547	-	4,297	2,774	48	5,025	2,330
512	Total Direct Adjs.	Ln 489 + Ln 506	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
514	Total Amortization of ITC	Line 504	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
515	Total Amortization of PTC	Line 505	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	249,620	77,558	3,031	60,236	66,782	-	22,906	-	5,500	3,759	51	6,593	3,203
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	25.79%	25.77%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
524	Interest Expense	Line 8 x WACC	(377,650)	(141,670)	(5,786)	(75,455)	(87,767)	-	(34,612)	-	(9,302)	(6,223)	(102)	(10,986)	(5,747)
525	Permanent Diff Fed & State	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
527	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
528	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
529	Amort of Excess ADIT	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(607,881)	(252,990)	(9,069)	(103,630)	(128,328)	-	(57,076)	-	(16,858)	(10,882)	(187)	(19,718)	(9,143)
532	Deferred Tax Federal	Ln 531 x Ln 498	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
533	Base for FIT Computation	Ln 523:532	513,577	161,578	7,463	123,977	135,800	-	46,050	-	10,725	7,536	109	12,887	7,453
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	136,520	42,951	1,984	32,956	36,099	-	12,241	-	2,851	2,003	29	3,426	1,981
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(400)	(166)	(6)	(68)	(84)	-	(38)	-	(11)	(7)	(0)	(13)	(6)
537	Federal Income Tax (ITC)	JSS Sch. 12	(1,297)	(540)	(19)	(221)	(274)	-	(122)	-	(36)	(23)	(0)	(42)	(20)
538	Federal Income Tax (PTC)	JSS Sch. 12	(64,563)	(35,490)	(1,589)	(5,690)	(8,839)	-	(5,856)	-	(2,019)	(1,303)	(29)	(2,317)	(1,430)
539	Amort of Excess ADIT	JSS Sch. 12	(21,511)	(8,953)	(321)	(3,667)	(4,541)	-	(2,020)	-	(597)	(385)	(7)	(698)	(324)
540	Total FIT before Adding Deferred	Ln 535:539	48,749	(2,198)	49	23,309	22,360	-	4,206	-	188	285	(7)	355	202
541	Total FIT - Deferred	Line 532	127,655	53,128	1,905	21,762	26,949	-	11,986	-	3,540	2,285	39	4,141	1,920
542	Total FIT - Current & Deferred	Ln 540:541	176,404	50,930	1,953	45,071	49,309	-	16,192	-	3,729	2,570	32	4,496	2,122
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,438,460	539,616	22,039	287,406	334,301	-	131,838	-	35,432	23,702	389	41,847	21,890
546	Interest Expense	Line 27 x WACC	(377,650)	(141,670)	(5,786)	(75,455)	(87,767)	-	(34,612)	-	(9,302)	(6,223)	(102)	(10,986)	(5,747)
547	Permanent Diff Fed & State	JSS Sch. 12	20,764	8,642	310	3,540	4,383	-	1,950	-	576	372	6	674	312
548	Temporary State Differences	JSS Sch. 12	(627,791)	(261,276)	(9,366)	(107,024)	(132,531)	-	(58,946)	-	(17,410)	(11,239)	(193)	(20,363)	(9,443)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	34,529	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
550	Net FIT Allowable	Line 542	176,404	50,930	1,953	45,071	49,309	-	16,192	-	3,729	2,570	32	4,496	2,122
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	664,716	210,612	9,665	159,424	174,985	-	59,663	-	13,982	9,801	143	16,787	9,654
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	38,687	12,258	562	9,279	10,184	-	3,472	-	814	570	8	977	562
555	Total SIT - Deferred	Line 549	34,529	14,370	515	5,886	7,289	-	3,242	-	958	618	11	1,120	519
556	Total SIT - Current & Deferred	Ln 554:555	73,216	26,628	1,078	15,165	17,474	-	6,714	-	1,771	1,189	19	2,097	1,081
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	249,620	77,558	3,031	60,236	66,782	-	22,906	-	5,500	3,759	51	6,593	3,203
561	Total Income Tax Allocator		1.00000	0.31071	0.01214	0.24131	0.26754	0.00000	0.09176	0.00000	0.02203	0.01506	0.00021	0.02641	0.01283
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		24,609	24,609	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		4,291	4,291	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		3,456	3,456	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		108	108	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		41,131	-	41,131	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		5,069	-	5,069	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		2,201	-	2,201	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		6,633	-	6,633	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		87,498	32,463	55,034	0	0	0	0	0	0	0	0	0	0
574	Transmission		9,661	321	-	9,340	-	-	-	-	-	-	-	-	-
575	Distribution		39,404	-	-	-	21,699	-	9,651	-	2,851	1,838	32	3,334	-
576	Subtotal Prod, Trans and Dist		136,563	32,784	55,034	9,340	21,699	0	9,651	0	2,851	1,838	32	3,334	0
577	Customer Accounts		27,858	-	-	-	-	-	-	-	-	86	-	-	27,772
578	Customer Service & Info.		5,067	-	-	-	-	-	-	-	-	-	-	-	5,067
579	Sales		5,666	-	-	-	-	-	-	-	-	-	-	-	5,666
580	Subtotal before Admin & Gen		175,154	32,784	55,034	9,340	21,699	-	9,651	-	2,851	1,924	32	3,334	38,505
581	Admin & General		78,489	14,691	24,662	4,186	9,724	-	4,325	-	1,277	862	14	1,494	17,254
582	Total		253,642	47,475	79,696	13,526	31,423	-	13,976	-	4,128	2,786	46	4,828	55,759
583	Total Labor Allocator		1.00000	0.18717	0.31421	0.05333	0.12389	0.00000	0.05510	0.00000	0.01627	0.01098	0.00018	0.01904	0.21983

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	16,285,048	6,535,321	205,396	2,787,033	3,524,515	-	1,883,547	-	631,123	375,922	-	-	342,192
3	Accum. Depreciation & Amort.	Line 171	(4,534,084)	(2,421,210)	(95,035)	(404,163)	(641,156)	-	(512,661)	-	(199,632)	(118,836)	-	-	(141,391)
4	Net Plant in Service		11,750,964	4,114,110	110,361	2,382,870	2,883,360	-	1,370,887	-	431,491	257,086	-	-	200,801
5	Construction Work in Progress	Line 229	677,645	394,933	3,775	122,063	105,216	-	43,147	-	2,449	1,744	-	-	4,318
6	Plant Held for Future Use	Line 239	70,120	56,165	560	10,623	1,906	-	143	-	48	30	-	-	647
7	Working Capital	Line 265	373,751	76,304	51,502	58,176	66,745	-	32,524	-	7,706	13,769	-	-	67,025
8	Total Rate Base		12,872,480	4,641,513	166,197	2,573,731	3,057,226	-	1,446,701	-	441,694	272,628	-	-	272,791
9															
10	**Revenue**														
11	Class Revenue	Line 287	2,203,555	791,796	127,394	331,778	445,672	-	215,526	-	44,799	65,319	-	-	181,270
12	Revenue Credits	Line 307	41,848	121	4	6,480	233	-	5,657	-	29,099	7	-	-	246
13	Total Revenue		2,245,403	791,917	127,399	338,258	445,905	-	221,183	-	73,898	65,326	-	-	181,517
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	392,128	58,581	96,108	21,915	47,287	-	23,668	-	11,713	9,920	-	-	122,937
17	Depreciation	Line 460	672,137	320,521	14,271	75,075	112,975	-	64,881	-	22,109	30,691	-	-	31,613
18	Tax Other Than Income Tax	Line 470	123,127	41,227	3,784	23,355	28,899	-	13,817	-	4,363	2,606	-	-	5,076
19	Gain/Loss on Disposition		(829)	(290)	(8)	(168)	(203)	-	(97)	-	(30)	(18)	-	-	(14)
20	Operating Expense before Tax		1,186,562	420,039	114,155	120,177	188,958	-	102,269	-	38,154	43,199	-	-	159,611
21	Income Tax Expense	Line 517	157,102	46,733	1,601	37,787	42,783	-	17,570	-	4,803	3,029	-	-	2,796
22	Total Operating Expense		1,343,664	466,772	115,756	157,964	231,741	-	119,840	-	42,957	46,228	-	-	162,407
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	901,739	325,146	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
26	Net Operating Income Required	Ln 8 x Ln 34	901,739	325,146	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	2,203,555	791,796	127,394	331,778	445,672	-	215,526	-	44,799	65,319	-	-	181,270
32															
33		Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	2,203,555	791,796	127,394	331,778	445,672		215,526		44,799	65,319			181,270
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		4,174,733	4,174,733	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		347,024	347,024	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		380,819	380,819	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		1,383,669	1,383,669	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		6,286,244	6,286,244	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		50,714	50,714	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		2,983	2,983	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		26,446	26,446	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		29,374	29,374	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		2,717,145	-	-	2,717,145	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		28,492	-	-	28,492	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		2,855,154	109,517	0	2,745,637	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.03836	0.00000	0.96164	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		9,141,398	6,395,761	0	2,745,637	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.69965	0.00000	0.30035	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		3,426,306	-	-	-	3,426,306	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		1,831,063	-	-	-	-	-	1,831,063	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		613,537	-	-	-	-	-	-	-	613,537	-	-	-	-
71	Distribution Metering		364,969	-	-	-	-	-	-	-	-	364,969	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,235,876	0	0	0	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54945	0.00000	0.29363	0.00000	0.09839	0.05853	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		9,091,030	109,517	0	2,745,637	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01205	0.00000	0.30202	0.37689	0.00000	0.20141	0.00000	0.06749	0.04015	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		15,377,274	6,395,761	0	2,745,637	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.41592	0.00000	0.17855	0.22282	0.00000	0.11908	0.00000	0.03990	0.02373	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		803,059	139,560	205,396	41,395	98,209	-	52,484	-	17,586	10,952	-	-	237,477
86	Retail 100%, Class = # Bills		106,465	-	-	-	-	-	-	-	-	-	-	-	106,465
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		909,524	139,560	205,396	41,395	98,209	0	52,484	0	17,586	10,952	0	0	343,942
89	General & Intangible Plant Allocators		1.00000	0.15344	0.22583	0.04551	0.10798	0.00000	0.05771	0.00000	0.01934	0.01204	0.00000	0.00000	0.37816
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(1,750)	-	-	-	-	-	-	-	-	-	-	-	(1,750)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,750)	0	0	0	0	0	0	0	0	0	0	0	(1,750)
104															
105	Total Gross Electric Plant in Service		16,285,048	6,535,321	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
106	Total Gross Electric Plant Allocators		1.00000	0.40131	0.01261	0.17114	0.21643	0.00000	0.11566	0.00000	0.03875	0.02308	0.00000	0.00000	0.02101
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		1,701,657	1,701,657	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		222,678	222,678	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		265,805	265,805	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		153,802	153,802	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,343,943	2,343,943	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		8,687	8,687	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,251	1,251	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		1,571	1,571	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,186	1,186	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		381,590	-	-	381,590	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		3,419	-	-	3,419	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		397,704	12,694	0	385,010	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03192	0.00000	0.96808	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		2,741,647	2,356,637	0	385,010	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.85957	0.00000	0.14043	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		595,715	-	-	-	595,715	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		488,377	-	-	-	-	-	488,377	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		191,495	-	-	-	-	-	-	-	191,495	-	-	-	-
139	Distribution Metering		113,768	-	-	-	-	-	-	-	-	113,768	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,389,355	0	0	0	595,715	0	488,377	0	191,495	113,768	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42877	0.00000	0.35151	0.00000	0.13783	0.08189	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		1,787,059	12,694	0	385,010	595,715	0	488,377	0	191,495	113,768	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00710	0.00000	0.21544	0.33335	0.00000	0.27329	0.00000	0.10716	0.06366	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		4,131,001	2,356,637	0	385,010	595,715	0	488,377	0	191,495	113,768	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57048	0.00000	0.09320	0.14421	0.00000	0.11822	0.00000	0.04636	0.02754	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		371,570	64,573	95,035	19,153	45,441	-	24,284	-	8,137	5,068	-	-	109,879
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		28,956	-	-	-	-	-	-	-	-	-	-	-	28,956
156	General & Intangible Plant Total		400,526	64,573	95,035	19,153	45,441	0	24,284	0	8,137	5,068	0	0	138,835
157	General & Intangible Plant Allocators		1.00000	0.16122	0.23728	0.04782	0.11345	0.00000	0.06063	0.00000	0.02032	0.01265	0.00000	0.00000	0.34663
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		2,556	-	-	-	-	-	-	-	-	-	-	-	2,556
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,556	0	0	0	0	0	0	0	0	0	0	0	2,556
170															
171	Total Accumulated Depreciation		4,534,084	2,421,210	95,035	404,163	641,156	0	512,661	0	199,632	118,836	0	0	141,391
172	Total Accum Deprec Allocators		1.00000	0.53400	0.02096	0.08914	0.14141	0.00000	0.11307	0.00000	0.04403	0.02621	0.00000	0.00000	0.03118
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		6,286,244	6,286,244	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(2,343,943)	(2,343,943)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		3,942,302	3,942,302	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		2,855,154	109,517	0	2,745,637	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(397,704)	(12,694)	0	(385,010)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		2,457,450	96,822	0	2,360,628	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03940	0.00000	0.96060	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		6,235,876	0	0	0	3,426,306	0	1,831,063	0	613,537	364,969	0	0	0
187	Distribution Reserve		(1,389,355)	0	0	0	(595,715)	0	(488,377)	0	(191,495)	(113,768)	0	0	0
188	Distribution Net Plant		4,846,521	0	0	0	2,830,591	0	1,342,686	0	422,042	251,201	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58405	0.00000	0.27704	0.00000	0.08708	0.05183	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		909,524	139,560	205,396	41,395	98,209	0	52,484	0	17,586	10,952	0	0	343,942
192	General & Intangible Reserve		(400,526)	(64,573)	(95,035)	(19,153)	(45,441)	0	(24,284)	0	(8,137)	(5,068)	0	0	(138,835)
193	General & Intangible Net Plant		508,998	74,986	110,361	22,242	52,768	0	28,200	0	9,449	5,885	0	0	205,107
194	General & Intangible Net Plant Allocators		1.00000	0.14732	0.21682	0.04370	0.10367	0.00000	0.05540	0.00000	0.01856	0.01156	0.00000	0.00000	0.40296
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(1,750)	0	0	0	0	0	0	0	0	0	0	0	(1,750)
202	Other Reserve		(2,556)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,556)
203	Other Net Plant		(4,307)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(4,307)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		16,285,048	6,535,321	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
207	Total Reserve		(4,534,084)	(2,421,210)	(95,035)	(404,163)	(641,156)	0	(512,661)	0	(199,632)	(118,836)	0	0	(141,391)
208	Total Net Plant in Service		11,750,964	4,114,110	110,361	2,382,870	2,883,360	0	1,370,887	0	431,491	257,086	0	0	200,801
209	Total Net Plant Allocators		1.00000	0.35011	0.00939	0.20278	0.24537	0.00000	0.11666	0.00000	0.03672	0.02188	0.00000	0.00000	0.01709
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		105,103	105,103	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		13,469	13,469	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		8,797	8,797	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		267,556	267,556	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		122,797	-	-	122,797	-	-	-	-	-	-	-	-	-
218	Distribution Primary		105,203	-	-	-	105,203	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		43,033	-	-	-	-	-	43,033	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		2,393	-	-	-	-	-	-	-	2,393	-	-	-	-
223	Distribution Metering		1,701	-	-	-	-	-	-	-	-	1,701	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		15,033	2,612	3,845	775	1,838	-	982	-	329	205	-	-	4,445
227	Retail 100%, Class = Net Plant		(7,440)	(2,605)	(70)	(1,509)	(1,826)	-	(868)	-	(273)	(163)	-	-	(127)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		677,645	394,933	3,775	122,063	105,216	0	43,147	0	2,449	1,744	0	0	4,318
230	Total Construction Work in Progress Allocator		1.00000	0.58280	0.00557	0.18013	0.15527	0.00000	0.06367	0.00000	0.00361	0.00257	0.00000	0.00000	0.00637
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		55,093	55,093	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		691	691	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		10,510	-	-	10,510	-	-	-	-	-	-	-	-	-
237	Distribution Primary		1,638	-	-	-	1,638	-	-	-	-	-	-	-	-
238	Labor		2,188	380	560	113	268	-	143	-	48	30	-	-	647
239	Plant Held for Future Use Total		70,120	56,165	560	10,623	1,906	0	143	0	48	30	0	0	647
240	Plant Held for Future Use Allocator		1.00000	0.80098	0.00798	0.15149	0.02718	0.00000	0.00204	0.00000	0.00068	0.00043	0.00000	0.00000	0.00923
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		39,468	39,468	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		4,109	4,109	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		4,482	4,482	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		59,422	-	59,422	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		49,960	-	49,960	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		591	591	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(258,832)	(38,759)	(63,588)	(14,500)	(31,287)	-	(15,659)	-	(7,749)	(6,563)	-	-	(80,727)
255	Retail 100%, Class = # Bills		137,823	-	-	-	-	-	-	-	-	-	-	-	137,823
256	Retail 100%, Class = Prod		(123,696)	(123,696)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		290,697	101,776	2,730	58,948	71,329	-	33,913	-	10,674	6,360	-	-	4,967
258	Retail 100%, Class = T&D		(64,722)	(780)	-	(19,547)	(24,393)	-	(13,036)	-	(4,368)	(2,598)	-	-	-
259	Retail 100%, Class = Metering		11,120	-	-	-	-	-	-	-	-	11,120	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(5,346)	(5,346)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		236,087	94,744	2,978	40,404	51,096	-	27,306	-	9,149	5,450	-	-	4,961
264	Gross Trans Plant		(7,413)	(284)	-	(7,129)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		373,751	76,304	51,502	58,176	66,745	0	32,524	0	7,706	13,769	0	0	67,025
266	Total Working Capital Allocator		1.00000	0.20416	0.13780	0.15565	0.17858	0.00000	0.08702	0.00000	0.02062	0.03684	0.00000	0.00000	0.17933
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		16,285,048	6,535,321	205,396	2,787,033	3,524,515	0	1,883,547	0	631,123	375,922	0	0	342,192
271	Accumulated Depreciation		(4,534,084)	(2,421,210)	(95,035)	(404,163)	(641,156)	0	(512,661)	0	(199,632)	(118,836)	0	0	(141,391)
272	Net Electric Plant in Service		11,750,964	4,114,110	110,361	2,382,870	2,883,360	0	1,370,887	0	431,491	257,086	0	0	200,801
273	Construction Work in Progress		677,645	394,933	3,775	122,063	105,216	0	43,147	0	2,449	1,744	0	0	4,318
274	Plant Held for Future Use		70,120	56,165	560	10,623	1,906	0	143	0	48	30	0	0	647
275	Working Capital		373,751	76,304	51,502	58,176	66,745	0	32,524	0	7,706	13,769	0	0	67,025
276	Total Rate Base		12,872,480	4,641,513	166,197	2,573,731	3,057,226	0	1,446,701	0	441,694	272,628	0	0	272,791
277	Total Rate Base Allocator		1.00000	0.36058	0.01291	0.19994	0.23750	0.00000	0.11239	0.00000	0.03431	0.02118	0.00000	0.00000	0.02119
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		2,152,304	740,545	127,394	331,778	445,672	-	215,526	-	44,799	65,319	-	-	181,270
282	Production Solar Demand		51,251	51,251	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
285	Retail Revenue		2,203,555	791,796	127,394	331,778	445,672	-	215,526	-	44,799	65,319	-	-	181,270
286	Wholesale 100%														
287	Total Class Revenue		2,203,555	791,796	127,394	331,778	445,672	0	215,526	0	44,799	65,319	0	0	181,270
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35933	0.05781	0.15057	0.20225	0.00000	0.09781	0.00000	0.02033	0.02964	0.00000	0.00000	0.08226
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		2,088,301	745,185	125,798	300,471	403,122	-	203,613	-	69,095	62,297	-	-	178,721
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		2,088,301	745,185	125,798	300,471	403,122	-	203,613	-	69,095	62,297	-	-	178,721
294	Function Allocator for Electric Revenue		1.00000	0.35684	0.06024	0.14388	0.19304	0.00000	0.09750	0.00000	0.03309	0.02983	0.00000	0.00000	0.08558
295															
296															
297	**Revenue Credits**														
298	Transmission		6,412	-	-	6,412	-	-	-	-	-	-	-	-	-
299	Distribution Primary		153	-	-	-	153	-	-	-	-	-	-	-	-
300	Distribution Secondary		5,620	-	-	-	-	-	5,620	-	-	-	-	-	-
301	Distribution Service		29,087	-	-	-	-	-	-	-	29,087	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		239	-	-	-	-	-	-	-	-	-	-	-	239
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		337	121	4	67	80	-	38	-	12	7	-	-	7
307	Total Revenue Credits		41,848	121	4	6,480	233	0	5,657	0	29,099	7	0	0	246
308	Total Revenue Credits Allocator		1.00000	0.00290	0.00010	0.15484	0.00556	0.00000	0.13519	0.00000	0.69535	0.00017	0.00000	0.00000	0.00589
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		19,656	19,656	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		1,676	1,676	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		2,936	2,936	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		8,922	8,922	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		33,189	33,189	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		54,116	-	54,116	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		4,909	-	4,909	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		4,386	-	4,386	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		4,098	-	4,098	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		67,509	0	67,509	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		100,698	33,189	67,509	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.32959	0.67041	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		142	142	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		74	74	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		82	82	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		13,645	-	-	13,645	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		80	-	-	80	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		14,030	306	0	13,724	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02180	0.00000	0.97820	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		30,584	-	-	-	30,584	-	-	-	-	-	-	-	-
343	Distribution Secondary		14,741	-	-	-	-	-	14,741	-	-	-	-	-	-
344	Distribution Service		8,722	-	-	-	-	-	-	-	8,722	-	-	-	-
345	Distribution Metering		7,878	-	-	-	-	-	-	-	-	7,878	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		61,925	0	0	0	30,584	0	14,741	0	8,722	7,878	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.49389	0.00000	0.23805	0.00000	0.14084	0.12721	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		194	-	-	-	-	-	-	-	-	194	-	-	-
355	Retail 100%, Class = # Bills		67,776	-	-	-	-	-	-	-	-	-	-	-	67,776
356	Customer Accounting O&M		67,971	0	0	0	0	0	0	0	0	194	0	0	67,776
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00286	0.00000	0.00000	0.99714
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		3,612	-	-	-	-	-	-	-	-	-	-	-	3,612
361	Customer Serv & Info. O&M		3,612	0	0	0	0	0	0	0	0	0	0	0	3,612
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		14,577	-	-	-	-	-	-	-	-	-	-	-	14,577

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		14,577	0	0	0	0	0	0	0	0	0	0	0	14,577
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		111,106	19,309	28,417	5,727	13,588	-	7,261	-	2,433	1,515	-	-	32,856
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		14,396	5,777	182	2,464	3,116	-	1,665	-	558	332	-	-	302
373	Retail 100%, Class = # Bills		2,889	-	-	-	-	-	-	-	-	-	-	-	2,889
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		128,391	25,086	28,599	8,191	16,703	0	8,926	0	2,991	1,848	0	0	36,047
379	Admin & General O&M Allocators		1.00000	0.19539	0.22275	0.06380	0.13010	0.00000	0.06953	0.00000	0.02330	0.01439	0.00000	0.00000	0.28076
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		391,203	58,581	96,108	21,915	47,287	0	23,668	0	11,713	9,920	0	0	122,012
387	Total O&M Allocators		1.00000	0.14975	0.24567	0.05602	0.12088	0.00000	0.06050	0.00000	0.02994	0.02536	0.00000	0.00000	0.31189
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		925												925
390	Total Adjusted O&M		392,128	58,581	96,108	21,915	47,287	-	23,668	-	11,713	9,920	-	-	122,937
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		198,892	198,892	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		32,739	32,739	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		18,230	18,230	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		51,847	51,847	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		301,708	301,708	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		937	937	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		542	542	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		616	616	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		68,934	-	-	68,934	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		627	-	-	627	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		71,711	2,150	0	69,561	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.02998	0.00000	0.97002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		373,419	303,858	0	69,561	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.81372	0.00000	0.18628	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		102,984	-	-	-	102,984	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		58,285	-	-	-	-	-	58,285	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		20,410	-	-	-	-	-	-	-	20,410	-	-	-	-
423	Distribution Metering		23,891	-	-	-	-	-	-	-	-	23,891	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		205,570	0	0	0	102,984	0	58,285	0	20,410	23,891	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50097	0.00000	0.28353	0.00000	0.09929	0.11622	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		277,281	2,150	0	69,561	102,984	0	58,285	0	20,410	23,891	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00775	0.00000	0.25087	0.37141	0.00000	0.21020	0.00000	0.07361	0.08616	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		578,989	303,858	0	69,561	102,984	0	58,285	0	20,410	23,891	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52481	0.00000	0.12014	0.17787	0.00000	0.10067	0.00000	0.03525	0.04126	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		55,337	9,617	14,153	2,852	6,767	-	3,617	-	1,212	755	-	-	16,364
438	Retail 100%, Class = # Bills		9,458	-	-	-	-	-	-	-	-	-	-	-	9,458
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		64,795	9,617	14,153	2,852	6,767	0	3,617	0	1,212	755	0	0	25,822
441	General & Intangible Plant Allocators		1.00000	0.14842	0.21843	0.04402	0.10444	0.00000	0.05582	0.00000	0.01870	0.01165	0.00000	0.00000	0.39852
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		5,576	-	-	-	-	-	-	-	-	-	-	-	5,576
451	Retail 100%, Class = Net Plant		12,571	4,401	118	2,549	3,085	-	1,467	-	462	275	-	-	215
452	Retail 100%, Class = T&D		370	4	-	112	139	-	75	-	25	15	-	-	-
453	Retail 100%, Class = Metering		5,756	-	-	-	-	-	-	-	-	5,756	-	-	-
454	Retail 100%, Class = Dist Secondary		1,439	-	-	-	-	-	1,439	-	-	-	-	-	-
455	Retail 100%, Class = Prod		2,641	2,641	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		28,353	7,047	118	2,661	3,224	0	2,980	0	487	6,046	0	0	5,791
459															
460	Total Depreciation Expense		672,137	320,521	14,271	75,075	112,975	0	64,881	0	22,109	30,691	0	0	31,613
461	Total Depreciation Expense Allocators		1.00000	0.47687	0.02123	0.11170	0.16808	0.00000	0.09653	0.00000	0.03289	0.04566	0.00000	0.00000	0.04703
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		10,665	1,853	2,728	550	1,304	-	697	-	234	145	-	-	3,154
466	Net Total Plant		112,462	39,374	1,056	22,805	27,595	-	13,120	-	4,130	2,460	-	-	1,922
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		123,127	41,227	3,784	23,355	28,899	0	13,817	0	4,363	2,606	0	0	5,076
471	Total Taxes Other Allocator		1.00000	0.33484	0.03073	0.18968	0.23471	0.00000	0.11222	0.00000	0.03544	0.02116	0.00000	0.00000	0.04122
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	2,245,403	791,917	127,399	338,258	445,905	0	221,183	0	73,898	65,326	0	0	181,517
476	Total Oper. Exp. Before Tax	Line 20	1,186,562	420,039	114,155	120,177	188,958	0	102,269	0	38,154	43,199	0	0	159,611
477	Net Oper. Income (NOI) before Tax		1,058,841	371,878	13,243	218,081	256,947	0	118,914	0	35,744	22,127	0	0	21,905
478	Interest Expense	Line 8 x WACC	236,741	85,363	3,057	47,334	56,226	-	26,607	-	8,123	5,014	-	-	5,017
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	822,100	286,515	10,187	170,747	200,721	-	92,308	-	27,621	17,113	-	-	16,888
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	822,100	286,515	10,187	170,747	200,721	0	92,308	0	27,621	17,113	0	0	16,888
483	Fed & St Permanent Differences	JSS Sch. 12	12,975	5,207	164	2,221	2,808	-	1,501	-	503	300	-	-	273
484	State Temporary Differences	JSS Sch. 12	(392,297)	(157,432)	(4,948)	(67,138)	(84,903)	-	(45,373)	-	(15,203)	(9,056)	-	-	(8,243)
485	State Taxable Income	Ln 482:484	442,778	134,290	5,403	105,830	118,625	0	48,435	0	12,920	8,357	0	0	8,918
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	24,353	7,386	297	5,821	6,524	-	2,664	-	711	460	-	-	490

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	21,576	8,659	272	3,693	4,670	-	2,496	-	836	498	-	-	453
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	45,929	16,045	569	9,513	11,194	-	5,159	-	1,547	958	-	-	944
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	822,100	286,515	10,187	170,747	200,721	-	92,308	-	27,621	17,113	-	-	16,888
494	Fed & St Permanent Differences	JSS Sch. 12	12,975	5,207	164	2,221	2,808	-	1,501	-	503	300	-	-	273
495	Fed Temporary Differences	JSS Sch. 12	(379,855)	(152,439)	(4,791)	(65,009)	(82,211)	-	(43,934)	-	(14,721)	(8,769)	-	-	(7,982)
496	State Income Tax Exp. (Cur.)	Line 487	(24,353)	(7,386)	(297)	(5,821)	(6,524)	-	(2,664)	-	(711)	(460)	-	-	(490)
497	Fed. Taxable Income	Ln 493:496	430,867	131,897	5,262	102,139	114,794	-	47,210	-	12,692	8,184	-	-	8,689
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	90,482	27,698	1,105	21,449	24,107	-	9,914	-	2,665	1,719	-	-	1,825
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	90,482	27,698	1,105	21,449	24,107	-	9,914	-	2,665	1,719	-	-	1,825
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	79,770	32,012	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(4,531)	(1,818)	(57)	(775)	(981)	-	(524)	-	(176)	(105)	-	-	(95)
504	Federal Income Tax (ITC)	JSS Sch. 12	(811)	(325)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
505	Federal Income Tax (PTC)	JSS Sch. 12	(40,045)	(21,384)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(250)	(100)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(13,442)	(5,394)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
508	Total Federal Income Tax Exp.	Ln 501:507	111,173	30,688	1,032	28,274	31,589	-	12,411	-	3,256	2,071	-	-	1,852
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	114,835	35,084	1,402	27,270	30,631	-	12,578	-	3,376	2,178	-	-	2,315
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	96,815	38,853	1,221	16,569	20,953	-	11,198	-	3,752	2,235	-	-	2,034
512	Total Direct Adjs.	Ln 489 + Ln 506	(250)	(100)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(13,442)	(5,394)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
514	Total Amortization of ITC	Line 504	(811)	(325)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
515	Total Amortization of PTC	Line 505	(40,045)	(21,384)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	157,102	46,733	1,601	37,787	42,783	-	17,570	-	4,803	3,029	-	-	2,796
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	901,739	325,146	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
524	Interest Expense	Line 8 x WACC	(236,741)	(85,363)	(3,057)	(47,334)	(56,226)	-	(26,607)	-	(8,123)	(5,014)	-	-	(5,017)
525	Permanent Diff Fed & State	JSS Sch. 12	12,975	5,207	164	2,221	2,808	-	1,501	-	503	300	-	-	273
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(250)	(100)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
527	Federal Income Tax (ITC)	JSS Sch. 12	(811)	(325)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
528	Federal Income Tax (PTC)	JSS Sch. 12	(40,045)	(21,384)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
529	Amort of Excess ADIT	JSS Sch. 12	(13,442)	(5,394)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(379,855)	(152,439)	(4,791)	(65,009)	(82,211)	-	(43,934)	-	(14,721)	(8,769)	-	-	(7,982)
532	Deferred Tax Federal	Ln 531 x Ln 498	79,770	32,012	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
533	Base for FIT Computation	Ln 523:532	323,340	97,359	3,942	77,772	86,998	-	35,324	-	9,366	6,072	-	-	6,506
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	85,951	25,880	1,048	20,674	23,126	-	9,390	-	2,490	1,614	-	-	1,729
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(250)	(100)	(3)	(43)	(54)	-	(29)	-	(10)	(6)	-	-	(5)
537	Federal Income Tax (ITC)	JSS Sch. 12	(811)	(325)	(10)	(139)	(175)	-	(94)	-	(31)	(19)	-	-	(17)
538	Federal Income Tax (PTC)	JSS Sch. 12	(40,045)	(21,384)	(839)	(3,570)	(5,663)	-	(4,528)	-	(1,763)	(1,050)	-	-	(1,249)
539	Amort of Excess ADIT	JSS Sch. 12	(13,442)	(5,394)	(170)	(2,300)	(2,909)	-	(1,555)	-	(521)	(310)	-	-	(282)
540	Total FIT before Adding Deferred	Ln 535:539	31,403	(1,324)	26	14,622	14,325	-	3,185	-	164	230	-	-	176
541	Total FIT - Deferred	Line 532	79,770	32,012	1,006	13,652	17,264	-	9,226	-	3,091	1,841	-	-	1,676
542	Total FIT - Current & Deferred	Ln 540:541	111,173	30,688	1,032	28,274	31,589	-	12,411	-	3,256	2,071	-	-	1,852
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	901,739	325,146	11,642	180,294	214,164	-	101,344	-	30,941	19,098	-	-	19,109
546	Interest Expense	Line 27 x WACC	(236,741)	(85,363)	(3,057)	(47,334)	(56,226)	-	(26,607)	-	(8,123)	(5,014)	-	-	(5,017)
547	Permanent Diff Fed & State	JSS Sch. 12	12,975	5,207	164	2,221	2,808	-	1,501	-	503	300	-	-	273
548	Temporary State Differences	JSS Sch. 12	(392,297)	(157,432)	(4,948)	(67,138)	(84,903)	-	(45,373)	-	(15,203)	(9,056)	-	-	(8,243)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Residential by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	21,576	8,659	272	3,693	4,670	-	2,496	-	836	498	-	-	453
550	Net FIT Allowable	Line 542	111,173	30,688	1,032	28,274	31,589	-	12,411	-	3,256	2,071	-	-	1,852
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	418,425	126,904	5,106	100,009	112,101	-	45,771	-	12,210	7,897	-	-	8,427
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	24,353	7,386	297	5,821	6,524	-	2,664	-	711	460	-	-	490
555	Total SIT - Deferred	Line 549	21,576	8,659	272	3,693	4,670	-	2,496	-	836	498	-	-	453
556	Total SIT - Current & Deferred	Ln 554:555	45,929	16,045	569	9,513	11,194	-	5,159	-	1,547	958	-	-	944
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	157,102	46,733	1,601	37,787	42,783	-	17,570	-	4,803	3,029	-	-	2,796
561	Total Income Tax Allocator		1.00000	0.29747	0.01019	0.24053	0.27233	0.00000	0.11184	0.00000	0.03057	0.01928	0.00000	0.00000	0.01780
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		14,828	14,828	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		2,585	2,585	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		2,082	2,082	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		21,728	-	21,728	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		2,678	-	2,678	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		1,163	-	1,163	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		3,504	-	3,504	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		48,634	19,561	29,073	0	0	0	0	0	0	0	0	0	0
574	Transmission		6,052	193	-	5,859	-	-	-	-	-	-	-	-	-
575	Distribution		25,300	-	-	-	13,901	-	7,429	-	2,489	1,481	-	-	-
576	Subtotal Prod, Trans and Dist		79,986	19,754	29,073	5,859	13,901	0	7,429	0	2,489	1,481	0	0	0
577	Customer Accounts		24,314	-	-	-	-	-	-	-	-	70	-	-	24,244
578	Customer Service & Info.		4,423	-	-	-	-	-	-	-	-	-	-	-	4,423
579	Sales		4,947	-	-	-	-	-	-	-	-	-	-	-	4,947
580	Subtotal before Admin & Gen		113,669	19,754	29,073	5,859	13,901	-	7,429	-	2,489	1,550	-	-	33,614
581	Admin & General		50,937	8,852	13,028	2,626	6,229	-	3,329	-	1,115	695	-	-	15,063
582	Total		164,606	28,606	42,101	8,485	20,130	-	10,758	-	3,605	2,245	-	-	48,677
583	Total Labor Allocator		1.00000	0.17379	0.25577	0.05155	0.12229	0.00000	0.06536	0.00000	0.02190	0.01364	0.00000	0.00000	0.29572

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	1,446,520	590,896	21,603	240,413	324,203	-	159,314	-	46,351	38,581	-	-	25,160
3	Accum. Depreciation & Amort.	Line 171	(403,367)	(218,916)	(9,995)	(34,864)	(58,977)	-	(43,362)	-	(14,661)	(12,196)	-	-	(10,396)
4	Net Plant in Service		1,043,154	371,980	11,607	205,549	265,226	-	115,952	-	31,689	26,385	-	-	14,764
5	Construction Work in Progress	Line 229	60,639	35,708	397	10,529	9,678	-	3,649	-	180	179	-	-	318
6	Plant Held for Future Use	Line 239	6,295	5,078	59	916	175	-	12	-	4	3	-	-	48
7	Working Capital	Line 265	33,132	6,899	5,417	5,018	6,140	-	2,751	-	566	1,413	-	-	4,928
8	Total Rate Base		1,143,219	419,666	17,480	222,013	281,219	-	122,365	-	32,439	27,980	-	-	20,057
9															
10	**Revenue**														
11	Class Revenue	Line 287	196,088	71,591	13,399	28,620	40,995	-	18,230	-	3,290	6,704	-	-	13,260
12	Revenue Credits	Line 307	3,226	11	0	559	21	-	479	-	2,137	1	-	-	18
13	Total Revenue		199,314	71,602	13,399	29,179	41,017	-	18,708	-	5,427	6,704	-	-	13,278
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	34,496	5,297	10,108	1,890	4,350	-	2,002	-	860	1,018	-	-	8,971
17	Depreciation	Line 460	59,935	28,980	1,501	6,476	10,392	-	5,488	-	1,624	3,150	-	-	2,324
18	Tax Other Than Income Tax	Line 470	10,928	3,728	398	2,015	2,658	-	1,169	-	320	267	-	-	373
19	Gain/Loss on Disposition		(74)	(26)	(1)	(15)	(19)	-	(8)	-	(2)	(2)	-	-	(1)
20	Operating Expense before Tax		105,286	37,978	12,006	10,367	17,381	-	8,650	-	2,802	4,434	-	-	11,668
21	Income Tax Expense	Line 517	13,944	4,225	168	3,260	3,935	-	1,486	-	353	311	-	-	206
22	Total Operating Expense		119,230	42,203	12,175	13,626	21,317	-	10,136	-	3,155	4,744	-	-	11,873
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	80,084	29,398	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
26	Net Operating Income Required	Ln 8 x Ln 34	80,084	29,398	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	196,088	71,591	13,399	28,620	40,995	-	18,230	-	3,290	6,704	-	-	13,260
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	196,088	71,591	13,399	28,620	40,995		18,230		3,290	6,704			13,260
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		377,462	377,462	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		31,376	31,376	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		34,432	34,432	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		125,105	125,105	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		568,375	568,375	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		4,585	4,585	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		270	270	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,391	2,391	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,656	2,656	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		234,384	-	-	234,384	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		2,458	-	-	2,458	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		246,744	9,902	0	236,842	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04013	0.00000	0.95987	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		815,119	578,277	0	236,842	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.70944	0.00000	0.29056	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		315,169	-	-	-	315,169	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		154,875	-	-	-	-	-	154,875	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		45,059	-	-	-	-	-	-	-	45,059	-	-	-	-
71	Distribution Metering		37,457	-	-	-	-	-	-	-	-	37,457	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		552,560	0	0	0	315,169	0	154,875	0	45,059	37,457	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57038	0.00000	0.28029	0.00000	0.08155	0.06779	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		799,304	9,902	0	236,842	315,169	0	154,875	0	45,059	37,457	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01239	0.00000	0.29631	0.39430	0.00000	0.19376	0.00000	0.05637	0.04686	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		1,367,680	578,277	0	236,842	315,169	0	154,875	0	45,059	37,457	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42282	0.00000	0.17317	0.23044	0.00000	0.11324	0.00000	0.03295	0.02739	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		71,141	12,618	21,603	3,571	9,034	-	4,439	-	1,292	1,124	-	-	17,461
86	Retail 100%, Class = # Bills		7,828	-	-	-	-	-	-	-	-	-	-	-	7,828
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		78,969	12,618	21,603	3,571	9,034	0	4,439	0	1,292	1,124	0	0	25,289
89	General & Intangible Plant Allocators		1.00000	0.15979	0.27356	0.04522	0.11440	0.00000	0.05621	0.00000	0.01635	0.01423	0.00000	0.00000	0.32024
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(129)	-	-	-	-	-	-	-	-	-	-	-	(129)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(129)	0	0	0	0	0	0	0	0	0	0	0	(129)
104															
105	Total Gross Electric Plant in Service		1,446,520	590,896	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
106	Total Gross Electric Plant Allocators		1.00000	0.40849	0.01493	0.16620	0.22413	0.00000	0.11014	0.00000	0.03204	0.02667	0.00000	0.00000	0.01739
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		153,857	153,857	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		20,134	20,134	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		24,033	24,033	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		13,906	13,906	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		211,929	211,929	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		785	785	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		113	113	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		142	142	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		107	107	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		32,916	-	-	32,916	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		295	-	-	295	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		34,359	1,148	0	33,211	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03340	0.00000	0.96660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		246,288	213,077	0	33,211	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.86515	0.00000	0.13485	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		54,797	-	-	-	54,797	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		41,308	-	-	-	-	-	41,308	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		14,064	-	-	-	-	-	-	-	14,064	-	-	-	-
139	Distribution Metering		11,676	-	-	-	-	-	-	-	-	11,676	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		121,845	0	0	0	54,797	0	41,308	0	14,064	11,676	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44973	0.00000	0.33902	0.00000	0.11542	0.09583	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		156,204	1,148	0	33,211	54,797	0	41,308	0	14,064	11,676	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00735	0.00000	0.21262	0.35080	0.00000	0.26445	0.00000	0.09003	0.07475	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		368,133	213,077	0	33,211	54,797	0	41,308	0	14,064	11,676	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57880	0.00000	0.09022	0.14885	0.00000	0.11221	0.00000	0.03820	0.03172	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		32,917	5,838	9,995	1,652	4,180	-	2,054	-	598	520	-	-	8,079
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2,129	-	-	-	-	-	-	-	-	-	-	-	2,129
156	General & Intangible Plant Total		35,046	5,838	9,995	1,652	4,180	0	2,054	0	598	520	0	0	10,208
157	General & Intangible Plant Allocators		1.00000	0.16660	0.28521	0.04714	0.11927	0.00000	0.05861	0.00000	0.01705	0.01484	0.00000	0.00000	0.29128
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		188	-	-	-	-	-	-	-	-	-	-	-	188
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		188	0	0	0	0	0	0	0	0	0	0	0	188
170															
171	Total Accumulated Depreciation		403,367	218,916	9,995	34,864	58,977	0	43,362	0	14,661	12,196	0	0	10,396
172	Total Accum Deprec Allocators		1.00000	0.54272	0.02478	0.08643	0.14621	0.00000	0.10750	0.00000	0.03635	0.03024	0.00000	0.00000	0.02577
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		568,375	568,375	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(211,929)	(211,929)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		356,446	356,446	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		246,744	9,902	0	236,842	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(34,359)	(1,148)	0	(33,211)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		212,385	8,754	0	203,631	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04122	0.00000	0.95878	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		552,560	0	0	0	315,169	0	154,875	0	45,059	37,457	0	0	0
187	Distribution Reserve		(121,845)	0	0	0	(54,797)	0	(41,308)	0	(14,064)	(11,676)	0	0	0
188	Distribution Net Plant		430,716	0	0	0	260,372	0	113,567	0	30,996	25,781	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60451	0.00000	0.26367	0.00000	0.07196	0.05986	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		78,969	12,618	21,603	3,571	9,034	0	4,439	0	1,292	1,124	0	0	25,289
192	General & Intangible Reserve		(35,046)	(5,838)	(9,995)	(1,652)	(4,180)	0	(2,054)	0	(598)	(520)	0	0	(10,208)
193	General & Intangible Net Plant		43,924	6,780	11,607	1,919	4,854	0	2,385	0	694	604	0	0	15,081
194	General & Intangible Net Plant Allocators		1.00000	0.15436	0.26426	0.04368	0.11051	0.00000	0.05430	0.00000	0.01580	0.01375	0.00000	0.00000	0.34334
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(129)	0	0	0	0	0	0	0	0	0	0	0	(129)
202	Other Reserve		(188)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(188)
203	Other Net Plant		(317)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(317)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		1,446,520	590,896	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
207	Total Reserve		(403,367)	(218,916)	(9,995)	(34,864)	(58,977)	0	(43,362)	0	(14,661)	(12,196)	0	0	(10,396)
208	Total Net Plant in Service		1,043,154	371,980	11,607	205,549	265,226	0	115,952	0	31,689	26,385	0	0	14,764
209	Total Net Plant Allocators		1.00000	0.35659	0.01113	0.19705	0.25425	0.00000	0.11116	0.00000	0.03038	0.02529	0.00000	0.00000	0.01415
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		9,503	9,503	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,218	1,218	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		795	795	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		24,191	24,191	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		10,593	-	-	10,593	-	-	-	-	-	-	-	-	-
218	Distribution Primary		9,677	-	-	-	9,677	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		3,640	-	-	-	-	-	3,640	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		176	-	-	-	-	-	-	-	176	-	-	-	-
223	Distribution Metering		175	-	-	-	-	-	-	-	-	175	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		1,332	236	404	67	169	-	83	-	24	21	-	-	327
227	Retail 100%, Class = Net Plant		(660)	(236)	(7)	(130)	(168)	-	(73)	-	(20)	(17)	-	-	(9)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		60,639	35,708	397	10,529	9,678	0	3,649	0	180	179	0	0	318
230	Total Construction Work in Progress Allocator		1.00000	0.58887	0.00655	0.17364	0.15961	0.00000	0.06018	0.00000	0.00297	0.00295	0.00000	0.00000	0.00524
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		4,981	4,981	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		62	62	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		907	-	-	907	-	-	-	-	-	-	-	-	-
237	Distribution Primary		151	-	-	-	151	-	-	-	-	-	-	-	-
238	Labor		194	34	59	10	25	-	12	-	4	3	-	-	48
239	Plant Held for Future Use Total		6,295	5,078	59	916	175	0	12	0	4	3	0	0	48
240	Plant Held for Future Use Allocator		1.00000	0.80671	0.00935	0.14557	0.02785	0.00000	0.00192	0.00000	0.00056	0.00049	0.00000	0.00000	0.00756
241															
242															
243	**Working Capital**														

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		3,569	3,569	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		371	371	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		405	405	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		6,250	-	6,250	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		5,255	-	5,255	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(22,824)	(3,504)	(6,688)	(1,251)	(2,878)	-	(1,325)	-	(569)	(674)	-	-	(5,936)
255	Retail 100%, Class = # Bills		10,134	-	-	-	-	-	-	-	-	-	-	-	10,134
256	Retail 100%, Class = Prod		(11,184)	(11,184)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		25,806	9,202	287	5,085	6,561	-	2,868	-	784	653	-	-	365
258	Retail 100%, Class = T&D		(5,691)	(70)	-	(1,686)	(2,244)	-	(1,103)	-	(321)	(267)	-	-	-
259	Retail 100%, Class = Metering		1,141	-	-	-	-	-	-	-	-	1,141	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(483)	(483)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		20,970	8,566	313	3,485	4,700	-	2,310	-	672	559	-	-	365
264	Gross Trans Plant		(641)	(26)	-	(615)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		33,132	6,899	5,417	5,018	6,140	0	2,751	0	566	1,413	0	0	4,928
266	Total Working Capital Allocator		1.00000	0.20823	0.16349	0.15147	0.18531	0.00000	0.08303	0.00000	0.01708	0.04265	0.00000	0.00000	0.14874
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		1,446,520	590,896	21,603	240,413	324,203	0	159,314	0	46,351	38,581	0	0	25,160
271	Accumulated Depreciation		(403,367)	(218,916)	(9,995)	(34,864)	(58,977)	0	(43,362)	0	(14,661)	(12,196)	0	0	(10,396)
272	Net Electric Plant in Service		1,043,154	371,980	11,607	205,549	265,226	0	115,952	0	31,689	26,385	0	0	14,764
273	Construction Work in Progress		60,639	35,708	397	10,529	9,678	0	3,649	0	180	179	0	0	318
274	Plant Held for Future Use		6,295	5,078	59	916	175	0	12	0	4	3	0	0	48
275	Working Capital		33,132	6,899	5,417	5,018	6,140	0	2,751	0	566	1,413	0	0	4,928
276	Total Rate Base		1,143,219	419,666	17,480	222,013	281,219	0	122,365	0	32,439	27,980	0	0	20,057
277	Total Rate Base Allocator		1.00000	0.36709	0.01529	0.19420	0.24599	0.00000	0.10704	0.00000	0.02837	0.02447	0.00000	0.00000	0.01754
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		191,454	66,957	13,399	28,620	40,995	-	18,230	-	3,290	6,704	-	-	13,260
282	Production Solar Demand		4,634	4,634	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		196,088	71,591	13,399	28,620	40,995	-	18,230	-	3,290	6,704	-	-	13,260
286	Wholesale 100%														
287	Total Class Revenue		196,088	71,591	13,399	28,620	40,995	0	18,230	0	3,290	6,704	0	0	13,260
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.36510	0.06833	0.14595	0.20907	0.00000	0.09297	0.00000	0.01678	0.03419	0.00000	0.00000	0.06762
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		185,370	67,376	13,231	25,919	37,081	-	17,222	-	5,074	6,394	-	-	13,073
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		185,370	67,376	13,231	25,919	37,081	-	17,222	-	5,074	6,394	-	-	13,073
294	Function Allocator for Electric Revenue		1.00000	0.36347	0.07138	0.13982	0.20004	0.00000	0.09291	0.00000	0.02737	0.03449	0.00000	0.00000	0.07052
295															
296															
297	**Revenue Credits**														
298	Transmission		553	-	-	553	-	-	-	-	-	-	-	-	-
299	Distribution Primary		14	-	-	-	14	-	-	-	-	-	-	-	-
300	Distribution Secondary		475	-	-	-	-	-	475	-	-	-	-	-	-
301	Distribution Service		2,136	-	-	-	-	-	-	-	2,136	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		30	11	0	6	7	-	3	-	1	1	-	-	1
307	Total Revenue Credits		3,226	11	0	559	21	0	479	0	2,137	1	0	0	18
308	Total Revenue Credits Allocator		1.00000	0.00340	0.00014	0.17325	0.00664	0.00000	0.14832	0.00000	0.66241	0.00023	0.00000	0.00000	0.00562
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,777	1,777	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		152	152	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		265	265	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		807	807	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		3,001	3,001	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		5,692	-	5,692	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		516	-	516	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		461	-	461	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		431	-	431	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		7,100	0	7,100	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		10,101	3,001	7,100	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.29708	0.70292	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		1,177	-	-	1,177	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		7	-	-	7	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		1,212	28	0	1,184	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02282	0.00000	0.97718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		2,813	-	-	-	2,813	-	-	-	-	-	-	-	-
343	Distribution Secondary		1,247	-	-	-	-	-	1,247	-	-	-	-	-	-
344	Distribution Service		641	-	-	-	-	-	-	-	641	-	-	-	-
345	Distribution Metering		808	-	-	-	-	-	-	-	-	808	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		5,509	0	0	0	2,813	0	1,247	0	641	808	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.51065	0.00000	0.22633	0.00000	0.11627	0.14675	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		20	-	-	-	-	-	-	-	-	20	-	-	-
355	Retail 100%, Class = # Bills		4,983	-	-	-	-	-	-	-	-	-	-	-	4,983
356	Customer Accounting O&M		5,003	0	0	0	0	0	0	0	0	20	0	0	4,983
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00399	0.00000	0.00000	0.99601
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		266	-	-	-	-	-	-	-	-	-	-	-	266
361	Customer Serv & Info. O&M		266	0	0	0	0	0	0	0	0	0	0	0	266
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1,072	-	-	-	-	-	-	-	-	-	-	-	1,072

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		1,072	0	0	0	0	0	0	0	0	0	0	0	1,072
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		9,843	1,746	2,989	494	1,250	-	614	-	179	156	-	-	2,416
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		1,279	522	19	213	287	-	141	-	41	34	-	-	22
373	Retail 100%, Class = # Bills		212	-	-	-	-	-	-	-	-	-	-	-	212
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		11,334	2,268	3,008	707	1,536	0	755	0	220	190	0	0	2,650
379	Admin & General O&M Allocators		1.00000	0.20012	0.26539	0.06234	0.13556	0.00000	0.06662	0.00000	0.01938	0.01673	0.00000	0.00000	0.23385
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		34,496	5,297	10,108	1,890	4,350	0	2,002	0	860	1,018	0	0	8,971
387	Total O&M Allocators		1.00000	0.15354	0.29302	0.05480	0.12609	0.00000	0.05803	0.00000	0.02494	0.02951	0.00000	0.00000	0.26006
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		0												0
390	Total Adjusted O&M		34,496	5,297	10,108	1,890	4,350	-	2,002	-	860	1,018	-	-	8,971
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		17,983	17,983	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,960	2,960	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,648	1,648	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		4,688	4,688	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		27,279	27,279	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		85	85	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		56	56	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		5,946	-	-	5,946	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		54	-	-	54	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		6,195	194	0	6,000	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03138	0.00000	0.96862	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		33,474	27,474	0	6,000	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82074	0.00000	0.17926	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		9,473	-	-	-	9,473	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		4,930	-	-	-	-	-	4,930	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1,499	-	-	-	-	-	-	-	1,499	-	-	-	-
423	Distribution Metering		2,452	-	-	-	-	-	-	-	-	2,452	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		18,354	0	0	0	9,473	0	4,930	0	1,499	2,452	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51613	0.00000	0.26860	0.00000	0.08167	0.13359	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		24,549	194	0	6,000	9,473	0	4,930	0	1,499	2,452	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00792	0.00000	0.24443	0.38589	0.00000	0.20082	0.00000	0.06106	0.09988	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		51,828	27,474	0	6,000	9,473	0	4,930	0	1,499	2,452	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53009	0.00000	0.11578	0.18278	0.00000	0.09512	0.00000	0.02892	0.04731	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		4,902	869	1,489	246	622	-	306	-	89	77	-	-	1,203
438	Retail 100%, Class = # Bills		695	-	-	-	-	-	-	-	-	-	-	-	695
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		5,598	869	1,489	246	622	0	306	0	89	77	0	0	1,899
441	General & Intangible Plant Allocators		1.00000	0.15534	0.26593	0.04396	0.11121	0.00000	0.05465	0.00000	0.01590	0.01384	0.00000	0.00000	0.33918
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		410	-	-	-	-	-	-	-	-	-	-	-	410
451	Retail 100%, Class = Net Plant		1,116	398	12	220	284	-	124	-	34	28	-	-	16
452	Retail 100%, Class = T&D		33	0	-	10	13	-	6	-	2	2	-	-	-
453	Retail 100%, Class = Metering		591	-	-	-	-	-	-	-	-	591	-	-	-
454	Retail 100%, Class = Dist Secondary		122	-	-	-	-	-	122	-	-	-	-	-	-
455	Retail 100%, Class = Prod		239	239	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		2,510	637	12	230	297	0	252	0	36	620	0	0	426
459															
460	Total Depreciation Expense		59,935	28,980	1,501	6,476	10,392	0	5,488	0	1,624	3,150	0	0	2,324
461	Total Depreciation Expense Allocators		1.00000	0.48353	0.02504	0.10805	0.17339	0.00000	0.09156	0.00000	0.02709	0.05256	0.00000	0.00000	0.03878
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		945	168	287	47	120	-	59	-	17	15	-	-	232
466	Net Total Plant		9,983	3,560	111	1,967	2,538	-	1,110	-	303	253	-	-	141
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		10,928	3,728	398	2,015	2,658	0	1,169	0	320	267	0	0	373
471	Total Taxes Other Allocator		1.00000	0.34110	0.03642	0.18435	0.24325	0.00000	0.10694	0.00000	0.02932	0.02447	0.00000	0.00000	0.03415
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	199,314	71,602	13,399	29,179	41,017	0	18,708	0	5,427	6,704	0	0	13,278
476	Total Oper. Exp. Before Tax	Line 20	105,286	37,978	12,006	10,367	17,381	0	8,650	0	2,802	4,434	0	0	11,668
477	Net Oper. Income (NOI) before Tax		94,028	33,624	1,393	18,812	23,635	0	10,058	0	2,625	2,271	0	0	1,611
478	Interest Expense	Line 8 x WACC	21,025	7,718	321	4,083	5,172	-	2,250	-	597	515	-	-	369
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	73,003	25,905	1,071	14,729	18,463	-	7,808	-	2,029	1,756	-	-	1,242
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	73,003	25,905	1,071	14,729	18,463	0	7,808	0	2,029	1,756	0	0	1,242
483	Fed & St Permanent Differences	JSS Sch. 12	1,153	471	17	192	258	-	127	-	37	31	-	-	20
484	State Temporary Differences	JSS Sch. 12	(34,846)	(14,234)	(520)	(5,791)	(7,810)	-	(3,838)	-	(1,117)	(929)	-	-	(606)
485	State Taxable Income	Ln 482:484	39,310	12,142	568	9,129	10,912	0	4,097	0	949	858	0	0	656
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	2,162	668	31	502	600	-	225	-	52	47	-	-	36

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,917	783	29	319	430	-	211	-	61	51	-	-	33
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	4,079	1,451	60	821	1,030	-	436	-	114	98	-	-	69
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	73,003	25,905	1,071	14,729	18,463	-	7,808	-	2,029	1,756	-	-	1,242
494	Fed & St Permanent Differences	JSS Sch. 12	1,153	471	17	192	258	-	127	-	37	31	-	-	20
495	Fed Temporary Differences	JSS Sch. 12	(33,741)	(13,783)	(504)	(5,608)	(7,562)	-	(3,716)	-	(1,081)	(900)	-	-	(587)
496	State Income Tax Exp. (Cur.)	Line 487	(2,162)	(668)	(31)	(502)	(600)	-	(225)	-	(52)	(47)	-	-	(36)
497	Fed. Taxable Income	Ln 493:496	38,253	11,926	553	8,811	10,559	-	3,993	-	932	840	-	-	639
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	8,033	2,504	116	1,850	2,217	-	839	-	196	176	-	-	134
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	8,033	2,504	116	1,850	2,217	-	839	-	196	176	-	-	134
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	7,086	2,894	106	1,178	1,588	-	780	-	227	189	-	-	123
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(402)	(164)	(6)	(67)	(90)	-	(44)	-	(13)	(11)	-	-	(7)
504	Federal Income Tax (ITC)	JSS Sch. 12	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(3,563)	(1,933)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(1,194)	(488)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
508	Total Federal Income Tax Exp.	Ln 501:507	9,865	2,775	109	2,439	2,906	-	1,050	-	239	213	-	-	136
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	10,195	3,172	147	2,352	2,818	-	1,064	-	248	224	-	-	170
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	8,600	3,513	128	1,429	1,927	-	947	-	276	229	-	-	150
512	Total Direct Adjs.	Ln 489 + Ln 506	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(1,194)	(488)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
514	Total Amortization of ITC	Line 504	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
515	Total Amortization of PTC	Line 505	(3,563)	(1,933)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	13,944	4,225	168	3,260	3,935	-	1,486	-	353	311	-	-	206
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	80,084	29,398	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
524	Interest Expense	Line 8 x WACC	(21,025)	(7,718)	(321)	(4,083)	(5,172)	-	(2,250)	-	(597)	(515)	-	-	(369)
525	Permanent Diff Fed & State	JSS Sch. 12	1,153	471	17	192	258	-	127	-	37	31	-	-	20
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(3,563)	(1,933)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
529	Amort of Excess ADIT	JSS Sch. 12	(1,194)	(488)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(33,741)	(13,783)	(504)	(5,608)	(7,562)	-	(3,716)	-	(1,081)	(900)	-	-	(587)
532	Deferred Tax Federal	Ln 531 x Ln 498	7,086	2,894	106	1,178	1,588	-	780	-	227	189	-	-	123
533	Base for FIT Computation	Ln 523:532	28,706	8,803	415	6,709	8,003	-	2,988	-	688	623	-	-	478
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	7,631	2,340	110	1,783	2,127	-	794	-	183	166	-	-	127
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(22)	(9)	(0)	(4)	(5)	-	(2)	-	(1)	(1)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(72)	(29)	(1)	(12)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(3,563)	(1,933)	(88)	(308)	(521)	-	(383)	-	(129)	(108)	-	-	(92)
539	Amort of Excess ADIT	JSS Sch. 12	(1,194)	(488)	(18)	(198)	(268)	-	(132)	-	(38)	(32)	-	-	(21)
540	Total FIT before Adding Deferred	Ln 535:539	2,780	(120)	3	1,261	1,318	-	269	-	12	24	-	-	13
541	Total FIT - Deferred	Line 532	7,086	2,894	106	1,178	1,588	-	780	-	227	189	-	-	123
542	Total FIT - Current & Deferred	Ln 540:541	9,865	2,775	109	2,439	2,906	-	1,050	-	239	213	-	-	136
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	80,084	29,398	1,224	15,552	19,700	-	8,572	-	2,272	1,960	-	-	1,405
546	Interest Expense	Line 27 x WACC	(21,025)	(7,718)	(321)	(4,083)	(5,172)	-	(2,250)	-	(597)	(515)	-	-	(369)
547	Permanent Diff Fed & State	JSS Sch. 12	1,153	471	17	192	258	-	127	-	37	31	-	-	20
548	Temporary State Differences	JSS Sch. 12	(34,846)	(14,234)	(520)	(5,791)	(7,810)	-	(3,838)	-	(1,117)	(929)	-	-	(606)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,917	783	29	319	430	-	211	-	61	51	-	-	33
550	Net FIT Allowable	Line 542	9,865	2,775	109	2,439	2,906	-	1,050	-	239	213	-	-	136
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	37,148	11,474	537	8,627	10,312	-	3,871	-	897	810	-	-	620
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	2,162	668	31	502	600	-	225	-	52	47	-	-	36
555	Total SIT - Deferred	Line 549	1,917	783	29	319	430	-	211	-	61	51	-	-	33
556	Total SIT - Current & Deferred	Ln 554:555	4,079	1,451	60	821	1,030	-	436	-	114	98	-	-	69
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	13,944	4,225	168	3,260	3,935	-	1,486	-	353	311	-	-	206
561	Total Income Tax Allocator		1.00000	0.30302	0.01208	0.23376	0.28223	0.00000	0.10658	0.00000	0.02530	0.02229	0.00000	0.00000	0.01474
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,341	1,341	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		234	234	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		188	188	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,285	-	2,285	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		282	-	282	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		122	-	122	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		369	-	369	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		4,826	1,769	3,058	0	0	0	0	0	0	0	0	0	0
574	Transmission		523	17	-	505	-	-	-	-	-	-	-	-	-
575	Distribution		2,242	-	-	-	1,279	-	628	-	183	152	-	-	-
576	Subtotal Prod, Trans and Dist		7,591	1,786	3,058	505	1,279	0	628	0	183	152	0	0	0
577	Customer Accounts		1,790	-	-	-	-	-	-	-	-	7	-	-	1,783
578	Customer Service & Info.		325	-	-	-	-	-	-	-	-	-	-	-	325
579	Sales		364	-	-	-	-	-	-	-	-	-	-	-	364
580	Subtotal before Admin & Gen		10,070	1,786	3,058	505	1,279	-	628	-	183	159	-	-	2,472
581	Admin & General		4,512	800	1,370	226	573	-	282	-	82	71	-	-	1,108
582	Total		14,582	2,586	4,428	732	1,852	-	910	-	265	230	-	-	3,579
583	Total Labor Allocator		1.00000	0.17737	0.30366	0.05019	0.12698	0.00000	0.06240	0.00000	0.01815	0.01580	0.00000	0.00000	0.24544

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	87,998	41,541	2,049	14,876	14,902	-	3,238	-	5,250	3,295	-	-	2,846
3	Accum. Depreciation & Amort.	Line 171	(25,966)	(15,390)	(948)	(2,157)	(2,711)	-	(881)	-	(1,660)	(1,042)	-	-	(1,176)
4	Net Plant in Service		62,032	26,151	1,101	12,719	12,191	-	2,357	-	3,589	2,254	-	-	1,670
5	Construction Work in Progress	Line 229	3,790	2,510	38	652	445	-	74	-	20	15	-	-	36
6	Plant Held for Future Use	Line 239	434	357	6	57	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 265	2,390	485	514	311	282	-	56	-	64	121	-	-	557
8	Total Rate Base		68,646	29,503	1,658	13,738	12,927	-	2,487	-	3,674	2,390	-	-	2,269
9															
10	**Revenue**														
11	Class Revenue	Line 287	12,786	5,033	1,271	1,771	1,884	-	371	-	373	573	-	-	1,511
12	Revenue Credits	Line 307	290	1	0	35	1	-	10	-	242	0	-	-	2
13	Total Revenue		13,076	5,034	1,271	1,806	1,885	-	380	-	615	573	-	-	1,513
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	2,899	372	959	117	200	-	41	-	97	87	-	-	1,025
17	Depreciation	Line 460	3,886	2,037	142	401	478	-	112	-	184	269	-	-	263
18	Tax Other Than Income Tax	Line 470	672	262	38	125	122	-	24	-	36	23	-	-	42
19	Gain/Loss on Disposition		(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		7,452	2,670	1,139	641	799	-	176	-	317	379	-	-	1,330
21	Income Tax Expense	Line 517	816	297	16	202	181	-	30	-	40	27	-	-	23
22	Total Operating Expense		8,267	2,967	1,155	843	980	-	206	-	357	405	-	-	1,354
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	4,809	2,067	116	962	906	-	174	-	257	167	-	-	159
26	Net Operating Income Required	Ln 8 x Ln 34	4,809	2,067	116	962	906	-	174	-	257	167	-	-	159
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	12,786	5,033	1,271	1,771	1,884	-	371	-	373	573	-	-	1,511
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	12,786	5,033	1,271	1,771	1,884		371		373	573			1,511
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		26,536	26,536	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		2,206	2,206	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,421	2,421	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		8,795	8,795	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		39,957	39,957	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		322	322	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		168	168	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		187	187	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		14,503	-	-	14,503	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		152	-	-	152	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		15,352	696	0	14,655	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04535	0.00000	0.95465	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		55,309	40,653	0	14,655	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.73503	0.00000	0.26497	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		14,487	-	-	-	14,487	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		3,148	-	-	-	-	-	3,148	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		5,103	-	-	-	-	-	-	-	5,103	-	-	-	-
71	Distribution Metering		3,199	-	-	-	-	-	-	-	-	3,199	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		25,938	0	0	0	14,487	0	3,148	0	5,103	3,199	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55854	0.00000	0.12137	0.00000	0.19675	0.12334	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		41,289	696	0	14,655	14,487	0	3,148	0	5,103	3,199	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01686	0.00000	0.35495	0.35087	0.00000	0.07624	0.00000	0.12360	0.07748	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		81,247	40,653	0	14,655	14,487	0	3,148	0	5,103	3,199	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50037	0.00000	0.18038	0.17831	0.00000	0.03875	0.00000	0.06281	0.03938	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		5,880	887	2,049	221	415	-	90	-	146	96	-	-	1,975
86	Retail 100%, Class = # Bills		886	-	-	-	-	-	-	-	-	-	-	-	886
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		6,766	887	2,049	221	415	0	90	0	146	96	0	0	2,861
89	General & Intangible Plant Allocators		1.00000	0.13111	0.30289	0.03266	0.06137	0.00000	0.01334	0.00000	0.02162	0.01419	0.00000	0.00000	0.42283
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(15)	-	-	-	-	-	-	-	-	-	-	-	(15)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(15)	0	0	0	0	0	0	0	0	0	0	0	(15)
104															
105	Total Gross Electric Plant in Service		87,998	41,541	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
106	Total Gross Electric Plant Allocators		1.00000	0.47206	0.02329	0.16905	0.16935	0.00000	0.03680	0.00000	0.05966	0.03745	0.00000	0.00000	0.03234
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		10,816	10,816	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,415	1,415	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,690	1,690	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		978	978	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		14,899	14,899	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		2,037	-	-	2,037	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		18	-	-	18	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		2,136	81	0	2,055	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03778	0.00000	0.96222	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		17,035	14,980	0	2,055	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87936	0.00000	0.12064	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		2,519	-	-	-	2,519	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		840	-	-	-	-	-	840	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		1,593	-	-	-	-	-	-	-	1,593	-	-	-	-
139	Distribution Metering		997	-	-	-	-	-	-	-	-	997	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		5,949	0	0	0	2,519	0	840	0	1,593	997	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42343	0.00000	0.14115	0.00000	0.26777	0.16765	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		8,084	81	0	2,055	2,519	0	840	0	1,593	997	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00998	0.00000	0.25421	0.31157	0.00000	0.10386	0.00000	0.19703	0.12336	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		22,983	14,980	0	2,055	2,519	0	840	0	1,593	997	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.65176	0.00000	0.08942	0.10959	0.00000	0.03653	0.00000	0.06930	0.04339	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		2,721	410	948	102	192	-	42	-	68	44	-	-	914
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		241	-	-	-	-	-	-	-	-	-	-	-	241
156	General & Intangible Plant Total		2,962	410	948	102	192	0	42	0	68	44	0	0	1,155
157	General & Intangible Plant Allocators		1.00000	0.13859	0.32016	0.03452	0.06487	0.00000	0.01410	0.00000	0.02285	0.01500	0.00000	0.00000	0.38991
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		21	-	-	-	-	-	-	-	-	-	-	-	21
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		21	0	0	0	0	0	0	0	0	0	0	0	21
170															
171	Total Accumulated Depreciation		25,966	15,390	948	2,157	2,711	0	881	0	1,660	1,042	0	0	1,176
172	Total Accum Deprec Allocators		1.00000	0.59270	0.03652	0.08308	0.10440	0.00000	0.03394	0.00000	0.06395	0.04012	0.00000	0.00000	0.04529
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		39,957	39,957	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(14,899)	(14,899)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		25,059	25,059	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		15,352	696	0	14,655	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(2,136)	(81)	0	(2,055)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		13,216	615	0	12,600	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04657	0.00000	0.95343	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		25,938	0	0	0	14,487	0	3,148	0	5,103	3,199	0	0	0
187	Distribution Reserve		(5,949)	0	0	0	(2,519)	0	(840)	0	(1,593)	(997)	0	0	0
188	Distribution Net Plant		19,989	0	0	0	11,968	0	2,308	0	3,510	2,202	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59874	0.00000	0.11548	0.00000	0.17562	0.11016	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		6,766	887	2,049	221	415	0	90	0	146	96	0	0	2,861
192	General & Intangible Reserve		(2,962)	(410)	(948)	(102)	(192)	0	(42)	0	(68)	(44)	0	0	(1,155)
193	General & Intangible Net Plant		3,804	477	1,101	119	223	0	48	0	79	52	0	0	1,706
194	General & Intangible Net Plant Allocators		1.00000	0.12529	0.28944	0.03121	0.05865	0.00000	0.01274	0.00000	0.02066	0.01356	0.00000	0.00000	0.44845
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(15)	0	0	0	0	0	0	0	0	0	0	0	(15)
202	Other Reserve		(21)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(21)
203	Other Net Plant		(36)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(36)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99999
205															
206	Total Gross Plant		87,998	41,541	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
207	Total Reserve		(25,966)	(15,390)	(948)	(2,157)	(2,711)	0	(881)	0	(1,660)	(1,042)	0	0	(1,176)
208	Total Net Plant in Service		62,032	26,151	1,101	12,719	12,191	0	2,357	0	3,589	2,254	0	0	1,670
209	Total Net Plant Allocators		1.00000	0.42157	0.01775	0.20504	0.19654	0.00000	0.03799	0.00000	0.05786	0.03633	0.00000	0.00000	0.02693
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		668	668	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		86	86	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		56	56	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,701	1,701	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		655	-	-	655	-	-	-	-	-	-	-	-	-
218	Distribution Primary		445	-	-	-	445	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		74	-	-	-	-	-	74	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		20	-	-	-	-	-	-	-	20	-	-	-	-
223	Distribution Metering		15	-	-	-	-	-	-	-	-	15	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		110	17	38	4	8	-	2	-	3	2	-	-	37
227	Retail 100%, Class = Net Plant		(39)	(17)	(1)	(8)	(8)	-	(1)	-	(2)	(1)	-	-	(1)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,790	2,510	38	652	445	0	74	0	20	15	0	0	36
230	Total Construction Work in Progress Allocator		1.00000	0.66233	0.00994	0.17190	0.11738	0.00000	0.01957	0.00000	0.00537	0.00403	0.00000	0.00000	0.00948
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		350	350	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		56	-	-	56	-	-	-	-	-	-	-	-	-
237	Distribution Primary		7	-	-	-	7	-	-	-	-	-	-	-	-
238	Labor		16	2	6	1	1	-	0	-	0	0	-	-	5
239	Plant Held for Future Use Total		434	357	6	57	8	0	0	0	0	0	0	0	5
240	Plant Held for Future Use Allocator		1.00000	0.82328	0.01288	0.13076	0.01858	0.00000	0.00057	0.00000	0.00092	0.00060	0.00000	0.00000	0.01241
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		251	251	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		28	28	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		593	-	593	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		498	-	498	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,911)	(246)	(634)	(77)	(132)	-	(27)	-	(64)	(58)	-	-	(671)
255	Retail 100%, Class = # Bills		1,146	-	-	-	-	-	-	-	-	-	-	-	1,146
256	Retail 100%, Class = Prod		(786)	(786)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,535	647	27	315	302	-	58	-	89	56	-	-	41
258	Retail 100%, Class = T&D		(294)	(5)	-	(104)	(103)	-	(22)	-	(36)	(23)	-	-	-
259	Retail 100%, Class = Metering		97	-	-	-	-	-	-	-	-	97	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(34)	(34)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,276	602	30	216	216	-	47	-	76	48	-	-	41
264	Gross Trans Plant		(40)	(2)	-	(38)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		2,390	485	514	311	282	0	56	0	64	121	0	0	557
266	Total Working Capital Allocator		1.00000	0.20295	0.21502	0.12994	0.11809	0.00000	0.02340	0.00000	0.02682	0.05050	0.00000	0.00000	0.23328
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		87,998	41,541	2,049	14,876	14,902	0	3,238	0	5,250	3,295	0	0	2,846
271	Accumulated Depreciation		(25,966)	(15,390)	(948)	(2,157)	(2,711)	0	(881)	0	(1,660)	(1,042)	0	0	(1,176)
272	Net Electric Plant in Service		62,032	26,151	1,101	12,719	12,191	0	2,357	0	3,589	2,254	0	0	1,670
273	Construction Work in Progress		3,790	2,510	38	652	445	0	74	0	20	15	0	0	36
274	Plant Held for Future Use		434	357	6	57	8	0	0	0	0	0	0	0	5
275	Working Capital		2,390	485	514	311	282	0	56	0	64	121	0	0	557
276	Total Rate Base		68,646	29,503	1,658	13,738	12,927	0	2,487	0	3,674	2,390	0	0	2,269
277	Total Rate Base Allocator		1.00000	0.42979	0.02416	0.20013	0.18831	0.00000	0.03623	0.00000	0.05352	0.03481	0.00000	0.00000	0.03305
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		12,460	4,707	1,271	1,771	1,884	-	371	-	373	573	-	-	1,511
282	Production Solar Demand		326	326	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		12,786	5,033	1,271	1,771	1,884	-	371	-	373	573	-	-	1,511
286	Wholesale 100%														
287	Total Class Revenue		12,786	5,033	1,271	1,771	1,884	0	371	0	373	573	0	0	1,511
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.39364	0.09942	0.13851	0.14738	0.00000	0.02898	0.00000	0.02914	0.04478	0.00000	0.00000	0.11814
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		12,260	4,737	1,255	1,604	1,704	-	350	-	575	546	-	-	1,489
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		12,260	4,737	1,255	1,604	1,704	-	350	-	575	546	-	-	1,489
294	Function Allocator for Electric Revenue		1.00000	0.38634	0.10238	0.13082	0.13903	0.00000	0.02855	0.00000	0.04688	0.04454	0.00000	0.00000	0.12148
295															
296															
297	**Revenue Credits**														
298	Transmission		34	-	-	34	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		10	-	-	-	-	-	10	-	-	-	-	-	-
301	Distribution Service		242	-	-	-	-	-	-	-	242	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	2
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
307	Total Revenue Credits		290	1	0	35	1	0	10	0	242	0	0	0	2
308	Total Revenue Credits Allocator		1.00000	0.00266	0.00015	0.11916	0.00339	0.00000	0.03351	0.00000	0.83386	0.00022	0.00000	0.00000	0.00706
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		125	125	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		57	57	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		211	211	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		540	-	540	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		49	-	49	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		44	-	44	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		674	0	674	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		885	211	674	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.23850	0.76150	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		73	-	-	73	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		75	2	0	73	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02585	0.00000	0.97415	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		129	-	-	-	129	-	-	-	-	-	-	-	-
343	Distribution Secondary		25	-	-	-	-	-	25	-	-	-	-	-	-
344	Distribution Service		73	-	-	-	-	-	-	-	73	-	-	-	-
345	Distribution Metering		69	-	-	-	-	-	-	-	-	69	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		296	0	0	0	129	0	25	0	73	69	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.43650	0.00000	0.08555	0.00000	0.24487	0.23308	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
355	Retail 100%, Class = # Bills		564	-	-	-	-	-	-	-	-	-	-	-	564
356	Customer Accounting O&M		565	0	0	0	0	0	0	0	0	2	0	0	564
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00301	0.00000	0.00000	0.99699
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		30	-	-	-	-	-	-	-	-	-	-	-	30
361	Customer Serv & Info. O&M		30	0	0	0	0	0	0	0	0	0	0	0	30
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		121	-	-	-	-	-	-	-	-	-	-	-	121

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		121	0	0	0	0	0	0	0	0	0	0	0	121
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		814	123	284	31	57	-	12	-	20	13	-	-	273
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		78	37	2	13	13	-	3	-	5	3	-	-	3
373	Retail 100%, Class = # Bills		24	-	-	-	-	-	-	-	-	-	-	-	24
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		915	159	285	44	71	0	15	0	25	16	0	0	300
379	Admin & General O&M Allocators		1.00000	0.17419	0.31172	0.04776	0.07715	0.00000	0.01677	0.00000	0.02718	0.01769	0.00000	0.00000	0.32754
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		2,888	372	959	117	200	0	41	0	97	87	0	0	1,015
387	Total O&M Allocators		1.00000	0.12893	0.33202	0.04050	0.06923	0.00000	0.01409	0.00000	0.03373	0.03011	0.00000	0.00000	0.35139
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		10												10
390	Total Adjusted O&M		2,899	372	959	117	200	-	41	-	97	87	-	-	1,025
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,264	1,264	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		208	208	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		116	116	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		330	330	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,918	1,918	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		368	-	-	368	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		385	14	0	371	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03550	0.00000	0.96450	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,303	1,931	0	371	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83876	0.00000	0.16124	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		435	-	-	-	435	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		100	-	-	-	-	-	100	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		170	-	-	-	-	-	-	-	170	-	-	-	-
423	Distribution Metering		209	-	-	-	-	-	-	-	-	209	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		915	0	0	0	435	0	100	0	170	209	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.47598	0.00000	0.10953	0.00000	0.18557	0.22892	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,300	14	0	371	435	0	100	0	170	209	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01052	0.00000	0.28566	0.33500	0.00000	0.07709	0.00000	0.13061	0.16112	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		3,218	1,931	0	371	435	0	100	0	170	209	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60028	0.00000	0.11540	0.13533	0.00000	0.03114	0.00000	0.05276	0.06509	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		405	61	141	15	29	-	6	-	10	7	-	-	136
438	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	79
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		484	61	141	15	29	0	6	0	10	7	0	0	215
441	General & Intangible Plant Allocators		1.00000	0.12633	0.29184	0.03147	0.05913	0.00000	0.01285	0.00000	0.02083	0.01367	0.00000	0.00000	0.44388
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		46	-	-	-	-	-	-	-	-	-	-	-	46
451	Retail 100%, Class = Net Plant		66	28	1	14	13	-	3	-	4	2	-	-	2
452	Retail 100%, Class = T&D		2	0	-	1	1	-	0	-	0	0	-	-	-
453	Retail 100%, Class = Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
454	Retail 100%, Class = Dist Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
455	Retail 100%, Class = Prod		17	17	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		184	45	1	14	14	0	5	0	4	53	0	0	48
459															
460	Total Depreciation Expense		3,886	2,037	142	401	478	0	112	0	184	269	0	0	263
461	Total Depreciation Expense Allocators		1.00000	0.52433	0.03665	0.10313	0.12294	0.00000	0.02871	0.00000	0.04733	0.06924	0.00000	0.00000	0.06767
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		78	12	27	3	6	-	1	-	2	1	-	-	26
466	Net Total Plant		594	250	11	122	117	-	23	-	34	22	-	-	16
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		672	262	38	125	122	0	24	0	36	23	0	0	42
471	Total Taxes Other Allocator		1.00000	0.39009	0.05620	0.18557	0.18190	0.00000	0.03536	0.00000	0.05402	0.03400	0.00000	0.00000	0.06285
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	13,076	5,034	1,271	1,806	1,885	0	380	0	615	573	0	0	1,513
476	Total Oper. Exp. Before Tax	Line 20	7,452	2,670	1,139	641	799	0	176	0	317	379	0	0	1,330
477	Net Oper. Income (NOI) before Tax		5,624	2,364	132	1,164	1,086	0	204	0	297	194	0	0	182
478	Interest Expense	Line 8 x WACC	1,262	543	30	253	238	-	46	-	68	44	-	-	42
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	4,362	1,821	102	911	849	-	159	-	230	150	-	-	140
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	4,362	1,821	102	911	849	0	159	0	230	150	0	0	140
483	Fed & St Permanent Differences	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
484	State Temporary Differences	JSS Sch. 12	(2,120)	(1,001)	(49)	(358)	(359)	-	(78)	-	(126)	(79)	-	-	(69)
485	State Taxable Income	Ln 482:484	2,312	854	54	565	502	0	83	0	107	73	0	0	74
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	127	47	3	31	28	-	5	-	6	4	-	-	4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	117	55	3	20	20	-	4	-	7	4	-	-	4
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	244	102	6	51	47	-	9	-	13	8	-	-	8
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	4,362	1,821	102	911	849	-	159	-	230	150	-	-	140
494	Fed & St Permanent Differences	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
495	Fed Temporary Differences	JSS Sch. 12	(2,053)	(969)	(48)	(347)	(348)	-	(76)	-	(122)	(77)	-	-	(66)
496	State Income Tax Exp. (Cur.)	Line 487	(127)	(47)	(3)	(31)	(28)	-	(5)	-	(6)	(4)	-	-	(4)
497	Fed. Taxable Income	Ln 493:496	2,252	838	53	545	485	-	81	-	106	72	-	-	72
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	473	176	11	114	102	-	17	-	22	15	-	-	15
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	473	176	11	114	102	-	17	-	22	15	-	-	15
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	431	203	10	73	73	-	16	-	26	16	-	-	14
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(24)	(12)	(1)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(1)
504	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(229)	(136)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(73)	(34)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
508	Total Federal Income Tax Exp.	Ln 501:507	572	195	10	151	134	-	21	-	27	18	-	-	15
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	600	223	14	146	130	-	22	-	28	19	-	-	19
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	523	247	12	88	89	-	19	-	31	20	-	-	17
512	Total Direct Adjs.	Ln 489 + Ln 506	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(73)	(34)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
514	Total Amortization of ITC	Line 504	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(229)	(136)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	816	297	16	202	181	-	30	-	40	27	-	-	23
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	4,809	2,067	116	962	906	-	174	-	257	167	-	-	159
524	Interest Expense	Line 8 x WACC	(1,262)	(543)	(30)	(253)	(238)	-	(46)	-	(68)	(44)	-	-	(42)
525	Permanent Diff Fed & State	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(229)	(136)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
529	Amort of Excess ADIT	JSS Sch. 12	(73)	(34)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(2,053)	(969)	(48)	(347)	(348)	-	(76)	-	(122)	(77)	-	-	(66)
532	Deferred Tax Federal	Ln 531 x Ln 498	431	203	10	73	73	-	16	-	26	16	-	-	14
533	Base for FIT Computation	Ln 523:532	1,687	619	39	415	368	-	61	-	78	53	-	-	54
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	448	165	10	110	98	-	16	-	21	14	-	-	14
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(229)	(136)	(8)	(19)	(24)	-	(8)	-	(15)	(9)	-	-	(10)
539	Amort of Excess ADIT	JSS Sch. 12	(73)	(34)	(2)	(12)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
540	Total FIT before Adding Deferred	Ln 535:539	141	(8)	0	78	61	-	5	-	1	2	-	-	1
541	Total FIT - Deferred	Line 532	431	203	10	73	73	-	16	-	26	16	-	-	14
542	Total FIT - Current & Deferred	Ln 540:541	572	195	10	151	134	-	21	-	27	18	-	-	15
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	4,809	2,067	116	962	906	-	174	-	257	167	-	-	159
546	Interest Expense	Line 27 x WACC	(1,262)	(543)	(30)	(253)	(238)	-	(46)	-	(68)	(44)	-	-	(42)
547	Permanent Diff Fed & State	JSS Sch. 12	70	33	2	12	12	-	3	-	4	3	-	-	2
548	Temporary State Differences	JSS Sch. 12	(2,120)	(1,001)	(49)	(358)	(359)	-	(78)	-	(126)	(79)	-	-	(69)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	117	55	3	20	20	-	4	-	7	4	-	-	4
550	Net FIT Allowable	Line 542	572	195	10	151	134	-	21	-	27	18	-	-	15
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	2,185	807	51	534	474	-	79	-	102	69	-	-	70
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	127	47	3	31	28	-	5	-	6	4	-	-	4
555	Total SIT - Deferred	Line 549	117	55	3	20	20	-	4	-	7	4	-	-	4
556	Total SIT - Current & Deferred	Ln 554:555	244	102	6	51	47	-	9	-	13	8	-	-	8
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	816	297	16	202	181	-	30	-	40	27	-	-	23
561	Total Income Tax Allocator		1.00000	0.36422	0.01959	0.24731	0.22180	0.00000	0.03704	0.00000	0.04898	0.03255	0.00000	0.00000	0.02852
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		94	94	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		217	-	217	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		27	-	27	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		12	-	12	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		35	-	35	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		414	124	290	0	0	0	0	0	0	0	0	0	0
574	Transmission		33	1	-	31	-	-	-	-	-	-	-	-	-
575	Distribution		105	-	-	-	59	-	13	-	21	13	-	-	-
576	Subtotal Prod, Trans and Dist		552	126	290	31	59	0	13	0	21	13	0	0	0
577	Customer Accounts		202	-	-	-	-	-	-	-	-	1	-	-	202
578	Customer Service & Info.		37	-	-	-	-	-	-	-	-	-	-	-	37
579	Sales		41	-	-	-	-	-	-	-	-	-	-	-	41
580	Subtotal before Admin & Gen		832	126	290	31	59	-	13	-	21	14	-	-	280
581	Admin & General		373	56	130	14	26	-	6	-	9	6	-	-	125
582	Total		1,205	182	420	45	85	-	18	-	30	20	-	-	405
583	Total Labor Allocator		1.00000	0.15085	0.34850	0.03757	0.07062	0.00000	0.01534	0.00000	0.02488	0.01633	0.00000	0.00000	0.33591

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	6,298,167	3,113,266	129,549	1,206,904	1,434,524	-	355,056	-	17,111	32,405	-	-	9,353
3	Accum. Depreciation & Amort.	Line 171	(1,765,484)	(1,153,405)	(59,941)	(175,020)	(260,959)	-	(96,638)	-	(5,412)	(10,244)	-	-	(3,864)
4	Net Plant in Service		4,532,683	1,959,861	69,607	1,031,884	1,173,565	-	258,417	-	11,699	22,161	-	-	5,488
5	Construction Work in Progress	Line 229	294,668	188,137	2,381	52,858	42,824	-	8,133	-	66	150	-	-	118
6	Plant Held for Future Use	Line 239	32,533	26,755	353	4,600	776	-	27	-	1	3	-	-	18
7	Working Capital	Line 265	130,551	36,349	32,484	25,193	27,166	-	6,131	-	209	1,187	-	-	1,832
8	Total Rate Base		4,990,434	2,211,102	104,825	1,114,535	1,244,331	-	272,709	-	11,975	23,501	-	-	7,456
9															
10	**Revenue**														
11	Class Revenue	Line 287	835,542	377,192	80,351	143,674	181,394	-	40,627	-	1,215	5,631	-	-	5,457
12	Revenue Credits	Line 307	4,824	58	3	2,806	95	-	1,066	-	789	1	-	-	7
13	Total Revenue		840,366	377,250	80,354	146,480	181,489	-	41,694	-	2,004	5,631	-	-	5,464
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	126,758	27,906	60,618	9,490	19,246	-	4,461	-	318	855	-	-	3,863
17	Depreciation	Line 460	256,522	152,688	9,001	32,510	45,982	-	12,230	-	599	2,646	-	-	864
18	Tax Other Than Income Tax	Line 470	46,989	19,640	2,387	10,114	11,762	-	2,605	-	118	225	-	-	139
19	Gain/Loss on Disposition		(320)	(138)	(5)	(73)	(83)	-	(18)	-	(1)	(2)	-	-	(0)
20	Operating Expense before Tax		429,949	200,096	72,001	52,042	76,909	-	19,278	-	1,034	3,724	-	-	4,865
21	Income Tax Expense	Line 517	60,829	22,262	1,010	16,363	17,413	-	3,312	-	130	261	-	-	76
22	Total Operating Expense		490,778	222,359	73,011	68,405	94,322	-	22,590	-	1,165	3,985	-	-	4,942
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	349,588	154,891	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
26	Net Operating Income Required	Ln 8 x Ln 34	349,588	154,891	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	835,542	377,192	80,351	143,674	181,394	-	40,627	-	1,215	5,631	-	-	5,457
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	835,542	377,192	80,351	143,674	181,394	-	40,627		1,215	5,631			5,457
37		Ln 29	-	-	-	-	-	-	-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%	#DIV/0!	0.00%		0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		1,988,740	1,988,740	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		165,314	165,314	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		181,413	181,413	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		659,146	659,146	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		2,994,612	2,994,612	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		24,159	24,159	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,421	1,421	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		12,598	12,598	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		13,993	13,993	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,176,639	-	-	1,176,639	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		12,338	-	-	12,338	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		1,241,149	52,171	0	1,188,978	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04203	0.00000	0.95797	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		4,235,761	3,046,783	0	1,188,978	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.71930	0.00000	0.28070	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		1,394,551	-	-	-	1,394,551	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		345,162	-	-	-	-	-	345,162	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		16,634	-	-	-	-	-	-	-	16,634	-	-	-	-
71	Distribution Metering		31,461	-	-	-	-	-	-	-	-	31,461	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,787,809	0	0	0	1,394,551	0	345,162	0	16,634	31,461	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.78003	0.00000	0.19306	0.00000	0.00930	0.01760	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		3,028,958	52,171	0	1,188,978	1,394,551	0	345,162	0	16,634	31,461	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01722	0.00000	0.39254	0.46041	0.00000	0.11395	0.00000	0.00549	0.01039	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		6,023,570	3,046,783	0	1,188,978	1,394,551	0	345,162	0	16,634	31,461	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50581	0.00000	0.19739	0.23152	0.00000	0.05730	0.00000	0.00276	0.00522	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		271,735	66,483	129,549	17,926	39,972	-	9,893	-	477	944	-	-	6,491
86	Retail 100%, Class = # Bills		2,910	-	-	-	-	-	-	-	-	-	-	-	2,910
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		274,644	66,483	129,549	17,926	39,972	0	9,893	0	477	944	0	0	9,400
89	General & Intangible Plant Allocators		1.00000	0.24207	0.47170	0.06527	0.14554	0.00000	0.03602	0.00000	0.00174	0.00344	0.00000	0.00000	0.03423
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(48)	-	-	-	-	-	-	-	-	-	-	-	(48)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(48)	0	0	0	0	0	0	0	0	0	0	0	(48)
104															
105	Total Gross Electric Plant in Service		6,298,167	3,113,266	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
106	Total Gross Electric Plant Allocators		1.00000	0.49431	0.02057	0.19163	0.22777	0.00000	0.05637	0.00000	0.00272	0.00515	0.00000	0.00000	0.00148
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		810,628	810,628	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		106,078	106,078	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		126,623	126,623	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		73,268	73,268	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		1,116,597	1,116,597	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		4,138	4,138	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		596	596	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		748	748	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		565	565	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		165,245	-	-	165,245	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		1,481	-	-	1,481	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		172,773	6,047	0	166,726	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03500	0.00000	0.96500	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		1,289,370	1,122,644	0	166,726	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87069	0.00000	0.12931	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		242,464	-	-	-	242,464	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		92,061	-	-	-	-	-	92,061	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		5,192	-	-	-	-	-	-	-	5,192	-	-	-	-
139	Distribution Metering		9,807	-	-	-	-	-	-	-	-	9,807	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		349,524	0	0	0	242,464	0	92,061	0	5,192	9,807	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69370	0.00000	0.26339	0.00000	0.01485	0.02806	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		522,296	6,047	0	166,726	242,464	0	92,061	0	5,192	9,807	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01158	0.00000	0.31922	0.46423	0.00000	0.17626	0.00000	0.00994	0.01878	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		1,638,893	1,122,644	0	166,726	242,464	0	92,061	0	5,192	9,807	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.68500	0.00000	0.10173	0.14794	0.00000	0.05617	0.00000	0.00317	0.00598	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		125,730	30,761	59,941	8,294	18,495	-	4,578	-	221	437	-	-	3,003
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		791	-	-	-	-	-	-	-	-	-	-	-	791
156	General & Intangible Plant Total		126,521	30,761	59,941	8,294	18,495	0	4,578	0	221	437	0	0	3,795
157	General & Intangible Plant Allocators		1.00000	0.24313	0.47376	0.06556	0.14618	0.00000	0.03618	0.00000	0.00174	0.00345	0.00000	0.00000	0.02999
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	70
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		70	0	0	0	0	0	0	0	0	0	0	0	70
170															
171	Total Accumulated Depreciation		1,765,484	1,153,405	59,941	175,020	260,959	0	96,638	0	5,412	10,244	0	0	3,864
172	Total Accum Deprec Allocators		1.00000	0.65331	0.03395	0.09913	0.14781	0.00000	0.05474	0.00000	0.00307	0.00580	0.00000	0.00000	0.00219
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		2,994,612	2,994,612	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(1,116,597)	(1,116,597)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		1,878,016	1,878,016	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		1,241,149	52,171	0	1,188,978	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(172,773)	(6,047)	0	(166,726)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		1,068,376	46,124	0	1,022,252	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04317	0.00000	0.95683	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		1,787,809	0	0	0	1,394,551	0	345,162	0	16,634	31,461	0	0	0
187	Distribution Reserve		(349,524)	0	0	0	(242,464)	0	(92,061)	0	(5,192)	(9,807)	0	0	0
188	Distribution Net Plant		1,438,286	0	0	0	1,152,088	0	253,101	0	11,443	21,654	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.80101	0.00000	0.17597	0.00000	0.00796	0.01506	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		274,644	66,483	129,549	17,926	39,972	0	9,893	0	477	944	0	0	9,400
192	General & Intangible Reserve		(126,521)	(30,761)	(59,941)	(8,294)	(18,495)	0	(4,578)	0	(221)	(437)	0	0	(3,795)
193	General & Intangible Net Plant		148,123	35,722	69,607	9,632	21,477	0	5,316	0	256	507	0	0	5,606
194	General & Intangible Net Plant Allocators		1.00000	0.24116	0.46993	0.06502	0.14500	0.00000	0.03589	0.00000	0.00173	0.00342	0.00000	0.00000	0.03785
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(48)	0	0	0	0	0	0	0	0	0	0	0	(48)
202	Other Reserve		(70)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(70)
203	Other Net Plant		(118)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(118)
204	Other Net Plant Allocators		1.00000	0.00003	0.00006	0.00001	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99988
205															
206	Total Gross Plant		6,298,167	3,113,266	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
207	Total Reserve		(1,765,484)	(1,153,405)	(59,941)	(175,020)	(260,959)	0	(96,638)	0	(5,412)	(10,244)	0	0	(3,864)
208	Total Net Plant in Service		4,532,683	1,959,861	69,607	1,031,884	1,173,565	0	258,417	0	11,699	22,161	0	0	5,488
209	Total Net Plant Allocators		1.00000	0.43238	0.01536	0.22765	0.25891	0.00000	0.05701	0.00000	0.00258	0.00489	0.00000	0.00000	0.00121
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		50,069	50,069	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		6,416	6,416	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		4,191	4,191	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		127,457	127,457	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		53,176	-	-	53,176	-	-	-	-	-	-	-	-	-
218	Distribution Primary		42,819	-	-	-	42,819	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		8,112	-	-	-	-	-	8,112	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		65	-	-	-	-	-	-	-	65	-	-	-	-
223	Distribution Metering		147	-	-	-	-	-	-	-	-	147	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		5,087	1,245	2,425	336	748	-	185	-	9	18	-	-	121
227	Retail 100%, Class = Net Plant		(2,870)	(1,241)	(44)	(653)	(743)	-	(164)	-	(7)	(14)	-	-	(3)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		294,668	188,137	2,381	52,858	42,824	0	8,133	0	66	150	0	0	118
230	Total Construction Work in Progress Allocator		1.00000	0.63847	0.00808	0.17938	0.14533	0.00000	0.02760	0.00000	0.00023	0.00051	0.00000	0.00000	0.00040
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		26,245	26,245	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		329	329	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		4,551	-	-	4,551	-	-	-	-	-	-	-	-	-
237	Distribution Primary		667	-	-	-	667	-	-	-	-	-	-	-	-
238	Labor		740	181	353	49	109	-	27	-	1	3	-	-	18
239	Plant Held for Future Use Total		32,533	26,755	353	4,600	776	0	27	0	1	3	0	0	18
240	Plant Held for Future Use Allocator		1.00000	0.82242	0.01085	0.14140	0.02384	0.00000	0.00083	0.00000	0.00004	0.00008	0.00000	0.00000	0.00054
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		18,802	18,802	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		1,957	1,957	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		2,135	2,135	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		37,479	-	37,479	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		31,511	-	31,511	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		282	282	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(83,518)	(18,464)	(40,107)	(6,279)	(12,734)	-	(2,952)	-	(210)	(566)	-	-	(2,206)
255	Retail 100%, Class = # Bills		3,767	-	-	-	-	-	-	-	-	-	-	-	3,767
256	Retail 100%, Class = Prod		(58,926)	(58,926)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		112,130	48,483	1,722	25,527	29,032	-	6,393	-	289	548	-	-	136
258	Retail 100%, Class = T&D		(21,564)	(371)	-	(8,465)	(9,928)	-	(2,457)	-	(118)	(224)	-	-	-
259	Retail 100%, Class = Metering		959	-	-	-	-	-	-	-	-	959	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(2,547)	(2,547)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		91,306	45,134	1,878	17,497	20,797	-	5,147	-	248	470	-	-	136
264	Gross Trans Plant		(3,223)	(135)	-	(3,087)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		130,551	36,349	32,484	25,193	27,166	0	6,131	0	209	1,187	0	0	1,832
266	Total Working Capital Allocator		1.00000	0.27843	0.24882	0.19297	0.20809	0.00000	0.04696	0.00000	0.00160	0.00909	0.00000	0.00000	0.01403
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		6,298,167	3,113,266	129,549	1,206,904	1,434,524	0	355,056	0	17,111	32,405	0	0	9,353
271	Accumulated Depreciation		(1,765,484)	(1,153,405)	(59,941)	(175,020)	(260,959)	0	(96,638)	0	(5,412)	(10,244)	0	0	(3,864)
272	Net Electric Plant in Service		4,532,683	1,959,861	69,607	1,031,884	1,173,565	0	258,417	0	11,699	22,161	0	0	5,488
273	Construction Work in Progress		294,668	188,137	2,381	52,858	42,824	0	8,133	0	66	150	0	0	118
274	Plant Held for Future Use		32,533	26,755	353	4,600	776	0	27	0	1	3	0	0	18
275	Working Capital		130,551	36,349	32,484	25,193	27,166	0	6,131	0	209	1,187	0	0	1,832
276	Total Rate Base		4,990,434	2,211,102	104,825	1,114,535	1,244,331	0	272,709	0	11,975	23,501	0	0	7,456
277	Total Rate Base Allocator		1.00000	0.44307	0.02101	0.22333	0.24934	0.00000	0.05465	0.00000	0.00240	0.00471	0.00000	0.00000	0.00149
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		811,127	352,778	80,351	143,674	181,394	-	40,627	-	1,215	5,631	-	-	5,457
282	Production Solar Demand		24,415	24,415	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		835,542	377,192	80,351	143,674	181,394	-	40,627	-	1,215	5,631	-	-	5,457
286	Wholesale 100%														
287	Total Class Revenue		835,542	377,192	80,351	143,674	181,394	0	40,627	0	1,215	5,631	0	0	5,457
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.45143	0.09617	0.17195	0.21710	0.00000	0.04862	0.00000	0.00145	0.00674	0.00000	0.00000	0.00653
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		779,537	354,988	79,344	130,117	164,076	-	38,382	-	1,873	5,370	-	-	5,388
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		779,537	354,988	79,344	130,117	164,076	-	38,382	-	1,873	5,370	-	-	5,388
294	Function Allocator for Electric Revenue		1.00000	0.45538	0.10178	0.16692	0.21048	0.00000	0.04924	0.00000	0.00240	0.00689	0.00000	0.00000	0.00691
295															
296															
297	**Revenue Credits**														
298	Transmission		2,777	-	-	2,777	-	-	-	-	-	-	-	-	-
299	Distribution Primary		62	-	-	-	62	-	-	-	-	-	-	-	-
300	Distribution Secondary		1,059	-	-	-	-	-	1,059	-	-	-	-	-	-
301	Distribution Service		789	-	-	-	-	-	-	-	789	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		7	-	-	-	-	-	-	-	-	-	-	-	7
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		130	58	3	29	33	-	7	-	0	1	-	-	0
307	Total Revenue Credits		4,824	58	3	2,806	95	0	1,066	0	789	1	0	0	7
308	Total Revenue Credits Allocator		1.00000	0.01198	0.00057	0.58167	0.01964	0.00000	0.22107	0.00000	0.16354	0.00013	0.00000	0.00000	0.00140
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		9,364	9,364	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		798	798	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		1,398	1,398	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		4,250	4,250	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		15,810	15,810	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		34,132	-	34,132	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		3,096	-	3,096	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		2,767	-	2,767	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		2,585	-	2,585	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		42,580	0	42,580	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		58,390	15,810	42,580	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.27077	0.72923	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		67	67	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		35	35	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		39	39	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		5,909	-	-	5,909	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		34	-	-	34	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		6,089	146	0	5,943	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02393	0.00000	0.97607	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		12,448	-	-	-	12,448	-	-	-	-	-	-	-	-
343	Distribution Secondary		2,779	-	-	-	-	-	2,779	-	-	-	-	-	-
344	Distribution Service		236	-	-	-	-	-	-	-	236	-	-	-	-
345	Distribution Metering		679	-	-	-	-	-	-	-	-	679	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		16,142	0	0	0	12,448	0	2,779	0	236	679	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.77114	0.00000	0.17214	0.00000	0.01465	0.04207	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		17	-	-	-	-	-	-	-	-	17	-	-	-
355	Retail 100%, Class = # Bills		1,852	-	-	-	-	-	-	-	-	-	-	-	1,852
356	Customer Accounting O&M		1,869	0	0	0	0	0	0	0	0	17	0	0	1,852
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00896	0.00000	0.00000	0.99104
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		99	-	-	-	-	-	-	-	-	-	-	-	99
361	Customer Serv & Info. O&M		99	0	0	0	0	0	0	0	0	0	0	0	99
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		398	-	-	-	-	-	-	-	-	-	-	-	398

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		398	0	0	0	0	0	0	0	0	0	0	0	398
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		37,596	9,198	17,924	2,480	5,530	-	1,369	-	66	131	-	-	898
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		5,568	2,752	115	1,067	1,268	-	314	-	15	29	-	-	8
373	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	79
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		43,242	11,950	18,038	3,547	6,798	0	1,683	0	81	159	0	0	985
379	Admin & General O&M Allocators		1.00000	0.27636	0.41714	0.08203	0.15722	0.00000	0.03891	0.00000	0.00188	0.00368	0.00000	0.00000	0.02278
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		126,230	27,906	60,618	9,490	19,246	0	4,461	0	318	855	0	0	3,335
387	Total O&M Allocators		1.00000	0.22108	0.48022	0.07518	0.15247	0.00000	0.03534	0.00000	0.00252	0.00677	0.00000	0.00000	0.02642
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		528												528
390	Total Adjusted O&M		126,758	27,906	60,618	9,490	19,246	-	4,461	-	318	855	-	-	3,863
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		94,747	94,747	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		15,596	15,596	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		8,684	8,684	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		24,698	24,698	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		143,726	143,726	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		446	446	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		258	258	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		294	294	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		29,852	-	-	29,852	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		271	-	-	271	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		31,147	1,024	0	30,123	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03289	0.00000	0.96711	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		174,873	144,750	0	30,123	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.82774	0.00000	0.17226	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		41,916	-	-	-	41,916	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		10,987	-	-	-	-	-	10,987	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		553	-	-	-	-	-	-	-	553	-	-	-	-
423	Distribution Metering		2,059	-	-	-	-	-	-	-	-	2,059	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		55,516	0	0	0	41,916	0	10,987	0	553	2,059	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.75503	0.00000	0.19791	0.00000	0.00997	0.03710	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		86,663	1,024	0	30,123	41,916	0	10,987	0	553	2,059	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01182	0.00000	0.34759	0.48367	0.00000	0.12678	0.00000	0.00639	0.02376	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		230,389	144,750	0	30,123	41,916	0	10,987	0	553	2,059	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.62829	0.00000	0.13075	0.18194	0.00000	0.04769	0.00000	0.00240	0.00894	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		18,724	4,581	8,927	1,235	2,754	-	682	-	33	65	-	-	447
438	Retail 100%, Class = # Bills		259	-	-	-	-	-	-	-	-	-	-	-	259
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		18,983	4,581	8,927	1,235	2,754	0	682	0	33	65	0	0	706
441	General & Intangible Plant Allocators		1.00000	0.24133	0.47025	0.06507	0.14510	0.00000	0.03591	0.00000	0.00173	0.00343	0.00000	0.00000	0.03718
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		152	-	-	-	-	-	-	-	-	-	-	-	152
451	Retail 100%, Class = Net Plant		4,849	2,097	74	1,104	1,255	-	276	-	13	24	-	-	6
452	Retail 100%, Class = T&D		123	2	-	48	57	-	14	-	1	1	-	-	-
453	Retail 100%, Class = Metering		496	-	-	-	-	-	-	-	-	496	-	-	-
454	Retail 100%, Class = Dist Secondary		271	-	-	-	-	-	271	-	-	-	-	-	-
455	Retail 100%, Class = Prod		1,258	1,258	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		7,150	3,357	74	1,152	1,312	0	562	0	13	521	0	0	158
459															
460	Total Depreciation Expense		256,522	152,688	9,001	32,510	45,982	0	12,230	0	599	2,646	0	0	864
461	Total Depreciation Expense Allocators		1.00000	0.59523	0.03509	0.12674	0.17925	0.00000	0.04768	0.00000	0.00234	0.01031	0.00000	0.00000	0.00337
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		3,609	883	1,721	238	531	-	131	-	6	13	-	-	86
466	Net Total Plant		43,380	18,757	666	9,876	11,232	-	2,473	-	112	212	-	-	53
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		46,989	19,640	2,387	10,114	11,762	0	2,605	0	118	225	0	0	139
471	Total Taxes Other Allocator		1.00000	0.41797	0.05079	0.21524	0.25032	0.00000	0.05543	0.00000	0.00252	0.00478	0.00000	0.00000	0.00295
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	840,366	377,250	80,354	146,480	181,489	0	41,694	0	2,004	5,631	0	0	5,464
476	Total Oper. Exp. Before Tax	Line 20	429,949	200,096	72,001	52,042	76,909	0	19,278	0	1,034	3,724	0	0	4,865
477	Net Oper. Income (NOI) before Tax		410,417	177,154	8,353	94,438	104,581	0	22,416	0	969	1,907	0	0	599
478	Interest Expense	Line 8 x WACC	91,780	40,665	1,928	20,498	22,885	-	5,015	-	220	432	-	-	137
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	318,637	136,489	6,425	73,941	81,696	-	17,400	-	749	1,475	-	-	462
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	318,637	136,489	6,425	73,941	81,696	0	17,400	0	749	1,475	0	0	462
483	Fed & St Permanent Differences	JSS Sch. 12	5,018	2,480	103	962	1,143	-	283	-	14	26	-	-	7
484	State Temporary Differences	JSS Sch. 12	(151,719)	(74,997)	(3,121)	(29,074)	(34,557)	-	(8,553)	-	(412)	(781)	-	-	(225)
485	State Taxable Income	Ln 482:484	171,936	63,973	3,408	45,829	48,282	0	9,130	0	350	720	0	0	244
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	9,456	3,518	187	2,521	2,656	-	502	-	19	40	-	-	13

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	8,345	4,125	172	1,599	1,901	-	470	-	23	43	-	-	12
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	17,801	7,643	359	4,120	4,556	-	973	-	42	83	-	-	26
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	318,637	136,489	6,425	73,941	81,696	-	17,400	-	749	1,475	-	-	462
494	Fed & St Permanent Differences	JSS Sch. 12	5,018	2,480	103	962	1,143	-	283	-	14	26	-	-	7
495	Fed Temporary Differences	JSS Sch. 12	(146,907)	(72,618)	(3,022)	(28,152)	(33,461)	-	(8,282)	-	(399)	(756)	-	-	(218)
496	State Income Tax Exp. (Cur.)	Line 487	(9,456)	(3,518)	(187)	(2,521)	(2,656)	-	(502)	-	(19)	(40)	-	-	(13)
497	Fed. Taxable Income	Ln 493:496	167,291	62,833	3,319	44,230	46,723	-	8,899	-	344	705	-	-	237
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	35,131	13,195	697	9,288	9,812	-	1,869	-	72	148	-	-	50
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	35,131	13,195	697	9,288	9,812	-	1,869	-	72	148	-	-	50
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	30,851	15,250	635	5,912	7,027	-	1,739	-	84	159	-	-	46
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(1,752)	(866)	(36)	(336)	(399)	-	(99)	-	(5)	(9)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(313)	(155)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(15,593)	(10,187)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(48)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(5,199)	(2,570)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
508	Total Federal Income Tax Exp.	Ln 501:507	43,028	14,619	651	12,244	12,857	-	2,340	-	88	179	-	-	51
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	44,588	16,713	884	11,809	12,467	-	2,371	-	92	188	-	-	63
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	37,443	18,508	770	7,175	8,528	-	2,111	-	102	193	-	-	56
512	Total Direct Adjs.	Ln 489 + Ln 506	(97)	(48)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(5,199)	(2,570)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
514	Total Amortization of ITC	Line 504	(313)	(155)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
515	Total Amortization of PTC	Line 505	(15,593)	(10,187)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	60,829	22,262	1,010	16,363	17,413	-	3,312	-	130	261	-	-	76
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	349,588	154,891	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
524	Interest Expense	Line 8 x WACC	(91,780)	(40,665)	(1,928)	(20,498)	(22,885)	-	(5,015)	-	(220)	(432)	-	-	(137)
525	Permanent Diff Fed & State	JSS Sch. 12	5,018	2,480	103	962	1,143	-	283	-	14	26	-	-	7
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(48)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(313)	(155)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(15,593)	(10,187)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
529	Amort of Excess ADIT	JSS Sch. 12	(5,199)	(2,570)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(146,907)	(72,618)	(3,022)	(28,152)	(33,461)	-	(8,282)	-	(399)	(756)	-	-	(218)
532	Deferred Tax Federal	Ln 531 x Ln 498	30,851	15,250	635	5,912	7,027	-	1,739	-	84	159	-	-	46
533	Base for FIT Computation	Ln 523:532	125,568	46,379	2,487	33,679	35,409	-	6,659	-	254	523	-	-	178
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	33,379	12,329	661	8,953	9,413	-	1,770	-	68	139	-	-	47
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(97)	(48)	(2)	(19)	(22)	-	(5)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(313)	(155)	(6)	(60)	(71)	-	(18)	-	(1)	(2)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(15,593)	(10,187)	(529)	(1,546)	(2,305)	-	(854)	-	(48)	(90)	-	-	(34)
539	Amort of Excess ADIT	JSS Sch. 12	(5,199)	(2,570)	(107)	(996)	(1,184)	-	(293)	-	(14)	(27)	-	-	(8)
540	Total FIT before Adding Deferred	Ln 535:539	12,177	(631)	16	6,332	5,830	-	600	-	4	20	-	-	5
541	Total FIT - Deferred	Line 532	30,851	15,250	635	5,912	7,027	-	1,739	-	84	159	-	-	46
542	Total FIT - Current & Deferred	Ln 540:541	43,028	14,619	651	12,244	12,857	-	2,340	-	88	179	-	-	51
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	349,588	154,891	7,343	78,075	87,167	-	19,104	-	839	1,646	-	-	522
546	Interest Expense	Line 27 x WACC	(91,780)	(40,665)	(1,928)	(20,498)	(22,885)	-	(5,015)	-	(220)	(432)	-	-	(137)
547	Permanent Diff Fed & State	JSS Sch. 12	5,018	2,480	103	962	1,143	-	283	-	14	26	-	-	7
548	Temporary State Differences	JSS Sch. 12	(151,719)	(74,997)	(3,121)	(29,074)	(34,557)	-	(8,553)	-	(412)	(781)	-	-	(225)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	8,345	4,125	172	1,599	1,901	-	470	-	23	43	-	-	12
550	Net FIT Allowable	Line 542	43,028	14,619	651	12,244	12,857	-	2,340	-	88	179	-	-	51
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	162,479	60,454	3,220	43,308	45,627	-	8,628	-	331	681	-	-	230
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	9,456	3,518	187	2,521	2,656	-	502	-	19	40	-	-	13
555	Total SIT - Deferred	Line 549	8,345	4,125	172	1,599	1,901	-	470	-	23	43	-	-	12
556	Total SIT - Current & Deferred	Ln 554:555	17,801	7,643	359	4,120	4,556	-	973	-	42	83	-	-	26
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	60,829	22,262	1,010	16,363	17,413	-	3,312	-	130	261	-	-	76
561	Total Income Tax Allocator		1.00000	0.36598	0.01660	0.26901	0.28627	0.00000	0.05445	0.00000	0.00214	0.00429	0.00000	0.00000	0.00126
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		7,064	7,064	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		1,232	1,232	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		992	992	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		13,705	-	13,705	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		1,689	-	1,689	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		733	-	733	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		2,210	-	2,210	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		27,655	9,318	18,337	0	0	0	0	0	0	0	0	0	0
574	Transmission		2,629	92	-	2,537	-	-	-	-	-	-	-	-	-
575	Distribution		7,253	-	-	-	5,658	-	1,400	-	67	128	-	-	-
576	Subtotal Prod, Trans and Dist		37,538	9,410	18,337	2,537	5,658	0	1,400	0	67	128	0	0	0
577	Customer Accounts		669	-	-	-	-	-	-	-	-	6	-	-	663
578	Customer Service & Info.		121	-	-	-	-	-	-	-	-	-	-	-	121
579	Sales		135	-	-	-	-	-	-	-	-	-	-	-	135
580	Subtotal before Admin & Gen		38,463	9,410	18,337	2,537	5,658	-	1,400	-	67	134	-	-	919
581	Admin & General		17,236	4,217	8,217	1,137	2,535	-	628	-	30	60	-	-	412
582	Total		55,699	13,627	26,554	3,674	8,193	-	2,028	-	98	194	-	-	1,330
583	Total Labor Allocator		1.00000	0.24466	0.47675	0.06597	0.14710	0.00000	0.03641	0.00000	0.00175	0.00347	0.00000	0.00000	0.02389

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	75,019	37,202	1,992	12,726	22,982	-	-	-	0	116	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(20,768)	(13,783)	(922)	(1,845)	(4,181)	-	-	-	(0)	(37)	-	-	(1)
4	Net Plant in Service		54,252	23,419	1,070	10,880	18,801	-	-	-	0	80	-	-	1
5	Construction Work in Progress	Line 229	3,529	2,248	37	557	686	-	-	-	0	1	-	-	0
6	Plant Held for Future Use	Line 239	386	320	5	49	12	-	-	-	0	0	-	-	0
7	Working Capital	Line 265	1,639	434	499	266	435	-	-	-	0	4	-	-	0
8	Total Rate Base		59,806	26,422	1,612	11,752	19,935	-	-	-	0	84	-	-	1
9															
10	**Revenue**														
11	Class Revenue	Line 287	10,190	4,507	1,235	1,515	2,906	-	-	-	0	20	-	-	7
12	Revenue Credits	Line 307	32	1	0	30	2	-	-	-	0	0	-	-	0
13	Total Revenue		10,222	4,508	1,235	1,544	2,908	-	-	-	0	20	-	-	7
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	1,683	333	932	100	308	-	-	-	0	3	-	-	6
17	Depreciation	Line 460	3,052	1,825	138	343	737	-	-	-	0	9	-	-	0
18	Tax Other Than Income Tax	Line 470	567	235	37	107	188	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition		(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		5,299	2,391	1,107	549	1,232	-	-	-	0	13	-	-	7
21	Income Tax Expense	Line 517	734	266	16	173	279	-	-	-	0	1	-	-	0
22	Total Operating Expense		6,033	2,657	1,123	721	1,511	-	-	-	0	14	-	-	7
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	4,189	1,851	113	823	1,396	-	-	-	0	6	-	-	0
26	Net Operating Income Required	Ln 8 x Ln 34	4,189	1,851	113	823	1,396	-	-	-	0	6	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	(0)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	(0)
30															
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	10,190	4,507	1,235	1,515	2,906	-	-	-	0	20	-	-	7
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	0.00%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	10,190	4,507	1,235	1,515	2,906				0	20			7
37		Ln 29	-	-	-	-	-				-	-			0
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		23,765	23,765	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,975	1,975	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,168	2,168	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		7,876	7,876	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		35,784	35,784	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		289	289	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		151	151	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		167	167	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		12,407	-	-	12,407	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		130	-	-	130	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		13,160	623	0	12,537	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04737	0.00000	0.95263	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		48,944	36,408	0	12,537	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.74386	0.00000	0.25614	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		22,342	-	-	-	22,342	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
71	Distribution Metering		113	-	-	-	-	-	-	-	-	113	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		22,455	0	0	0	22,342	0	0	0	0	113	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99496	0.00000	0.00000	0.00000	0.00001	0.00503	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		35,615	623	0	12,537	22,342	0	0	0	0	113	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01750	0.00000	0.35201	0.62731	0.00000	0.00000	0.00000	0.00001	0.00317	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		71,399	36,408	0	12,537	22,342	0	0	0	0	113	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50992	0.00000	0.17559	0.31291	0.00000	0.00000	0.00000	0.00000	0.00158	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		3,620	794	1,992	189	640	-	-	-	0	3	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		3,620	794	1,992	189	640	0	0	0	0	3	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.21944	0.55016	0.05221	0.17689	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00037
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		75,019	37,202	1,992	12,726	22,982	0	0	0	0	116	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.49590	0.02655	0.16963	0.30635	0.00000	0.00000	0.00000	0.00000	0.00155	0.00000	0.00000	0.00002
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		9,687	9,687	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,268	1,268	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,513	1,513	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		876	876	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		13,343	13,343	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		1,742	-	-	1,742	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		1,830	72	0	1,758	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03948	0.00000	0.96052	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		15,173	13,415	0	1,758	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.88414	0.00000	0.11586	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		3,884	-	-	-	3,884	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
139	Distribution Metering		35	-	-	-	-	-	-	-	-	35	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		3,920	0	0	0	3,884	0	0	0	0	35	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99100	0.00000	0.00000	0.00000	0.00002	0.00898	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		5,750	72	0	1,758	3,884	0	0	0	0	35	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01257	0.00000	0.30574	0.67556	0.00000	0.00000	0.00000	0.00001	0.00612	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		19,093	13,415	0	1,758	3,884	0	0	0	0	35	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70263	0.00000	0.09207	0.20345	0.00000	0.00000	0.00000	0.00000	0.00184	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		1,675	368	922	87	296	-	-	-	0	2	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		1,675	368	922	87	296	0	0	0	0	2	0	0	1
157	General & Intangible Plant Allocators		1.00000	0.21945	0.55019	0.05221	0.17689	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00032
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	-	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		20,768	13,783	922	1,845	4,181	0	0	0	0	37	0	0	1
172	Total Accum Deprec Allocators		1.00000	0.66366	0.04438	0.08886	0.20131	0.00000	0.00000	0.00000	0.00000	0.00177	0.00000	0.00000	0.00003
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		35,784	35,784	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(13,343)	(13,343)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		22,441	22,441	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		13,160	623	0	12,537	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(1,830)	(72)	0	(1,758)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		11,330	551	0	10,779	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04865	0.00000	0.95135	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		22,455	0	0	0	22,342	0	0	0	0	113	0	0	0
187	Distribution Reserve		(3,920)	0	0	0	(3,884)	0	0	0	(0)	(35)	0	0	0
188	Distribution Net Plant		18,535	0	0	0	18,457	0	0	0	0	78	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99580	0.00000	0.00000	0.00000	0.00001	0.00419	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		3,620	794	1,992	189	640	0	0	0	0	3	0	0	1
192	General & Intangible Reserve		(1,675)	(368)	(922)	(87)	(296)	0	0	0	(0)	(2)	0	0	(1)
193	General & Intangible Net Plant		1,945	427	1,070	102	344	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.21943	0.55014	0.05221	0.17688	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00041
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
204	Other Net Plant Allocators		1.00000	0.00244	0.00611	0.00058	0.00197	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.98890
205															
206	Total Gross Plant		75,019	37,202	1,992	12,726	22,982	0	0	0	0	116	0	0	1
207	Total Reserve		(20,768)	(13,783)	(922)	(1,845)	(4,181)	0	0	0	(0)	(37)	0	0	(1)
208	Total Net Plant in Service		54,252	23,419	1,070	10,880	18,801	0	0	0	0	80	0	0	1
209	Total Net Plant Allocators		1.00000	0.43168	0.01973	0.20055	0.34656	0.00000	0.00000	0.00000	0.00000	0.00147	0.00000	0.00000	0.00001
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		598	598	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,523	1,523	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		561	-	-	561	-	-	-	-	-	-	-	-	-
218	Distribution Primary		686	-	-	-	686	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		68	15	37	4	12	-	-	-	0	0	-	-	0
227	Retail 100%, Class = Net Plant		(34)	(15)	(1)	(7)	(12)	-	-	-	(0)	(0)	-	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,529	2,248	37	557	686	0	0	0	0	1	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.63710	0.01037	0.15794	0.19443	0.00000	0.00000	0.00000	0.00000	0.00015	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		314	314	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		48	-	-	48	-	-	-	-	-	-	-	-	-
237	Distribution Primary		11	-	-	-	11	-	-	-	-	-	-	-	-
238	Labor		10	2	5	1	2	-	-	-	0	0	-	-	0
239	Plant Held for Future Use Total		386	320	5	49	12	0	0	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.82810	0.01405	0.12563	0.03219	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00001
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		225	225	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		576	-	576	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		484	-	484	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(1,110)	(221)	(617)	(66)	(204)	-	-	-	(0)	(2)	-	-	(0)
255	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
256	Retail 100%, Class = Prod		(704)	(704)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		1,342	579	26	269	465	-	-	-	0	2	-	-	0
258	Retail 100%, Class = T&D		(254)	(4)	-	(89)	(159)	-	-	-	(0)	(1)	-	-	-
259	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	3	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		1,088	539	29	184	333	-	-	-	0	2	-	-	0
264	Gross Trans Plant		(34)	(2)	-	(33)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		1,639	434	499	266	435	0	0	0	0	4	0	0	0
266	Total Working Capital Allocator		1.00000	0.26499	0.30469	0.16205	0.26551	0.00000	0.00000	0.00000	0.00000	0.00260	0.00000	0.00000	0.00016
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		75,019	37,202	1,992	12,726	22,982	0	0	0	0	116	0	0	1
271	Accumulated Depreciation		(20,768)	(13,783)	(922)	(1,845)	(4,181)	0	0	0	(0)	(37)	0	0	(1)
272	Net Electric Plant in Service		54,252	23,419	1,070	10,880	18,801	0	0	0	0	80	0	0	1
273	Construction Work in Progress		3,529	2,248	37	557	686	0	0	0	0	1	0	0	0
274	Plant Held for Future Use		386	320	5	49	12	0	0	0	0	0	0	0	0
275	Working Capital		1,639	434	499	266	435	0	0	0	0	4	0	0	0
276	Total Rate Base		59,806	26,422	1,612	11,752	19,935	0	0	0	0	84	0	0	1
277	Total Rate Base Allocator		1.00000	0.44179	0.02695	0.19650	0.33333	0.00000	0.00000	0.00000	0.00000	0.00141	0.00000	0.00000	0.00002
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		9,899	4,216	1,235	1,515	2,906	-	-	-	0	20	-	-	7
282	Production Solar Demand		292	292	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		10,190	4,507	1,235	1,515	2,906	-	-	-	0	20	-	-	7
286	Wholesale 100%														
287	Total Class Revenue		10,190	4,507	1,235	1,515	2,906	0	0	0	0	20	0	0	7
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.44230	0.12123	0.14866	0.28518	0.00000	0.00000	0.00000	0.00000	0.00198	0.00000	0.00000	0.00065
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		9,488	4,242	1,220	1,372	2,629	-	-	-	0	19	-	-	7
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		9,488	4,242	1,220	1,372	2,629	-	-	-	0	19	-	-	7
294	Function Allocator for Electric Revenue		1.00000	0.44707	0.12857	0.14459	0.27704	0.00000	0.00000	0.00000	0.00000	0.00203	0.00000	0.00000	0.00069
295															
296															
297	**Revenue Credits**														
298	Transmission		29	-	-	29	-	-	-	-	-	-	-	-	-
299	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		2	1	0	0	1	-	-	-	0	0	-	-	0
307	Total Revenue Credits		32	1	0	30	2	0	0	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.02169	0.00132	0.92894	0.04767	0.00000	0.00000	0.00000	0.00029	0.00007	0.00000	0.00000	0.00003
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		112	112	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		189	189	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		525	-	525	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		48	-	48	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		40	-	40	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		655	0	655	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		844	189	655	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.22396	0.77604	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		62	-	-	62	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		64	2	0	63	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02703	0.00000	0.97297	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		199	-	-	-	199	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		202	0	0	0	199	0	0	0	0	2	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.98791	0.00000	0.00000	0.00000	0.00001	0.01208	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.18722	0.00000	0.00000	0.81278
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		501	110	276	26	89	-	-	-	0	0	-	-	0
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		66	33	2	11	20	-	-	-	0	0	-	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		567	143	277	37	109	0	0	0	0	1	0	0	0
379	Admin & General O&M Allocators		1.00000	0.25178	0.48898	0.06594	0.19204	0.00000	0.00000	0.00000	0.00000	0.00101	0.00000	0.00000	0.00024
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		1,677	333	932	100	308	0	0	0	0	3	0	0	0
387	Total O&M Allocators		1.00000	0.19880	0.55561	0.05966	0.18382	0.00000	0.00000	0.00000	0.00000	0.00183	0.00000	0.00000	0.00028
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		6												6
390	Total Adjusted O&M		1,683	333	932	100	308	-	-	-	0	3	-	-	6
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		1,132	1,132	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		186	186	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		295	295	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,717	1,717	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		315	-	-	315	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		330	12	0	318	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03711	0.00000	0.96289	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		2,047	1,730	0	318	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.84486	0.00000	0.15514	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		672	-	-	-	672	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
423	Distribution Metering		7	-	-	-	-	-	-	-	-	7	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		679	0	0	0	672	0	0	0	0	7	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.98910	0.00000	0.00000	0.00000	0.00001	0.01089	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		1,009	12	0	318	672	0	0	0	0	7	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01213	0.00000	0.31485	0.66568	0.00000	0.00000	0.00000	0.00001	0.00733	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,726	1,730	0	318	672	0	0	0	0	7	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63446	0.00000	0.11650	0.24632	0.00000	0.00000	0.00000	0.00000	0.00271	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		249	55	137	13	44	-	-	-	0	0	-	-	0
438	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		249	55	137	13	44	0	0	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.21943	0.55015	0.05221	0.17688	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00040
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		58	25	1	12	20	-	-	-	0	0	-	-	0
452	Retail 100%, Class = T&D		1	0	-	1	1	-	-	-	0	0	-	-	-
453	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		15	15	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		76	40	1	12	21	0	0	0	0	2	0	0	0
459															
460	Total Depreciation Expense		3,052	1,825	138	343	737	0	0	0	0	9	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.59782	0.04534	0.11232	0.24137	0.00000	0.00000	0.00000	0.00000	0.00311	0.00000	0.00000	0.00004
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		48	11	26	3	9	-	-	-	0	0	-	-	0
466	Net Total Plant		519	224	10	104	180	-	-	-	0	1	-	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		567	235	37	107	188	0	0	0	0	1	0	0	0
471	Total Taxes Other Allocator		1.00000	0.41370	0.06468	0.18798	0.33218	0.00000	0.00000	0.00000	0.00000	0.00142	0.00000	0.00000	0.00003
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	10,222	4,508	1,235	1,544	2,908	0	0	0	0	20	0	0	7
476	Total Oper. Exp. Before Tax	Line 20	5,299	2,391	1,107	549	1,232	0	0	0	0	13	0	0	7
477	Net Oper. Income (NOI) before Tax		4,923	2,117	128	996	1,675	0	0	0	0	7	0	0	0
478	Interest Expense	Line 8 x WACC	1,100	486	30	216	367	-	-	-	0	2	-	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	3,824	1,631	99	780	1,309	-	-	-	0	5	-	-	0
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	3,824	1,631	99	780	1,309	0	0	0	0	5	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
484	State Temporary Differences	JSS Sch. 12	(1,807)	(896)	(48)	(307)	(554)	-	-	-	(0)	(3)	-	-	(0)
485	State Taxable Income	Ln 482:484	2,076	764	52	483	774	0	0	0	0	3	0	0	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	114	42	3	27	43	-	-	-	0	0	-	-	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	99	49	3	17	30	-	-	-	0	0	-	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	214	91	6	43	73	-	-	-	0	0	-	-	0
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	3,824	1,631	99	780	1,309	-	-	-	0	5	-	-	0
494	Fed & St Permanent Differences	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
495	Fed Temporary Differences	JSS Sch. 12	(1,750)	(868)	(46)	(297)	(536)	-	-	-	(0)	(3)	-	-	(0)
496	State Income Tax Exp. (Cur.)	Line 487	(114)	(42)	(3)	(27)	(43)	-	-	-	(0)	(0)	-	-	(0)
497	Fed. Taxable Income	Ln 493:496	2,019	751	51	466	749	-	-	-	0	3	-	-	0
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	424	158	11	98	157	-	-	-	0	1	-	-	0
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	424	158	11	98	157	-	-	-	0	1	-	-	0
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	367	182	10	62	113	-	-	-	0	1	-	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(21)	(10)	(1)	(4)	(6)	-	-	-	(0)	(0)	-	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(183)	(122)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(62)	(31)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	520	175	10	129	206	-	-	-	0	1	-	-	0
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	538	200	14	125	200	-	-	-	0	1	-	-	0
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	446	221	12	76	137	-	-	-	0	1	-	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(62)	(31)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
514	Total Amortization of ITC	Line 504	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
515	Total Amortization of PTC	Line 505	(183)	(122)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	734	266	16	173	279	-	-	-	0	1	-	-	0
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.71%	25.77%	25.72%	25.65%	25.67%	0.00%	0.00%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	4,189	1,851	113	823	1,396	-	-	-	0	6	-	-	0
524	Interest Expense	Line 8 x WACC	(1,100)	(486)	(30)	(216)	(367)	-	-	-	(0)	(2)	-	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(183)	(122)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(62)	(31)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(1,750)	(868)	(46)	(297)	(536)	-	-	-	(0)	(3)	-	-	(0)
532	Deferred Tax Federal	Ln 531 x Ln 498	367	182	10	62	113	-	-	-	0	1	-	-	0
533	Base for FIT Computation	Ln 523:532	1,517	554	38	355	567	-	-	-	0	2	-	-	0
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	403	147	10	94	151	-	-	-	0	0	-	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(4)	(2)	(0)	(1)	(1)	-	-	-	(0)	(0)	-	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(183)	(122)	(8)	(16)	(37)	-	-	-	(0)	(0)	-	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(62)	(31)	(2)	(11)	(19)	-	-	-	(0)	(0)	-	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	153	(8)	0	67	93	-	-	-	0	0	-	-	0
541	Total FIT - Deferred	Line 532	367	182	10	62	113	-	-	-	0	1	-	-	0
542	Total FIT - Current & Deferred	Ln 540:541	520	175	10	129	206	-	-	-	0	1	-	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	4,189	1,851	113	823	1,396	-	-	-	0	6	-	-	0
546	Interest Expense	Line 27 x WACC	(1,100)	(486)	(30)	(216)	(367)	-	-	-	(0)	(2)	-	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	60	30	2	10	18	-	-	-	0	0	-	-	0
548	Temporary State Differences	JSS Sch. 12	(1,807)	(896)	(48)	(307)	(554)	-	-	-	(0)	(3)	-	-	(0)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	99	49	3	17	30	-	-	-	0	0	-	-	0
550	Net FIT Allowable	Line 542	520	175	10	129	206	-	-	-	0	1	-	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	1,962	722	50	457	731	-	-	-	0	2	-	-	0
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	114	42	3	27	43	-	-	-	0	0	-	-	0
555	Total SIT - Deferred	Line 549	99	49	3	17	30	-	-	-	0	0	-	-	0
556	Total SIT - Current & Deferred	Ln 554:555	214	91	6	43	73	-	-	-	0	0	-	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	734	266	16	173	279	-	-	-	0	1	-	-	0
561	Total Income Tax Allocator		1.00000	0.36243	0.02115	0.23506	0.38007	0.00000	0.00000	0.00000	0.00000	0.00128	0.00000	0.00000	0.00001
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		211	-	211	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		26	-	26	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		393	111	282	0	0	0	0	0	0	0	0	0	0
574	Transmission		28	1	-	27	-	-	-	-	-	-	-	-	-
575	Distribution		91	-	-	-	91	-	-	-	0	0	-	-	-
576	Subtotal Prod, Trans and Dist		512	112	282	27	91	0	0	0	0	0	0	0	0
577	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		512	112	282	27	91	-	-	-	0	0	-	-	0
581	Admin & General		230	50	126	12	41	-	-	-	0	0	-	-	0
582	Total		742	163	408	39	131	-	-	-	0	1	-	-	0
583	Total Labor Allocator		1.00000	0.21946	0.55023	0.05221	0.17691	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00025

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	856,945	502,175	24,944	179,294	130,770	-	10,794	-	24	899	8,017	-	28
3	Accum. Depreciation & Amort.	Line 171	(253,892)	(186,046)	(11,541)	(26,000)	(23,789)	-	(2,938)	-	(8)	(284)	(3,274)	-	(12)
4	Net Plant in Service		603,053	316,129	13,402	153,294	106,982	-	7,856	-	16	615	4,743	-	17
5	Construction Work in Progress	Line 229	43,481	30,347	458	7,852	3,904	-	247	-	0	4	668	-	0
6	Plant Held for Future Use	Line 239	5,139	4,316	68	683	71	-	1	-	0	0	1	-	0
7	Working Capital	Line 265	18,698	5,863	6,255	3,743	2,476	-	186	-	0	33	136	-	6
8	Total Rate Base		670,372	356,654	20,183	165,572	113,432	-	8,291	-	17	652	5,548	-	23
9															
10	**Revenue**														
11	Class Revenue	Line 287	116,287	60,842	15,471	21,344	16,536	-	1,235	-	2	156	572	-	130
12	Revenue Credits	Line 307	469	9	1	417	9	-	32	-	1	0	0	-	0
13	Total Revenue		116,756	60,851	15,472	21,761	16,544	-	1,268	-	3	156	572	-	130
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	19,685	4,501	11,672	1,410	1,754	-	136	-	0	24	63	-	125
17	Depreciation	Line 460	35,853	24,629	1,733	4,830	4,192	-	372	-	1	73	21	-	3
18	Tax Other Than Income Tax	Line 470	6,337	3,168	460	1,502	1,072	-	79	-	0	6	48	-	0
19	Gain/Loss on Disposition		(43)	(22)	(1)	(11)	(8)	-	(1)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		61,832	32,276	13,863	7,731	7,011	-	586	-	1	103	132	-	128
21	Income Tax Expense	Line 517	7,963	3,591	194	2,431	1,587	-	101	-	0	7	51	-	0
22	Total Operating Expense		69,795	35,867	14,058	10,162	8,598	-	687	-	2	111	183	-	128
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	46,961	24,984	1,414	11,599	7,946	-	581	-	1	46	389	-	2
26	Net Operating Income Required	Ln 8 x Ln 34	46,961	24,984	1,414	11,599	7,946	-	581	-	1	46	389	-	2
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	0
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	0
30															
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	116,287	60,842	15,471	21,344	16,536	-	1,235	-	2	156	572	-	130
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	7.01%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	116,287	60,842	15,471	21,344	16,536		1,235		2	156	572		130
37		Ln 29	-	-	-	-	-		-		-	-	-		(0)
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	0.00%		0.00%
39															
40	[redacted]														
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		320,787	320,787	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		26,665	26,665	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		29,262	29,262	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		106,321	106,321	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		483,036	483,036	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		3,897	3,897	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		229	229	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,032	2,032	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,257	2,257	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		174,798	-	-	174,798	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		1,833	-	-	1,833	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		185,046	8,415	0	176,631	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.04548	0.00000	0.95452	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		668,082	491,451	0	176,631	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.73561	0.00000	0.26439	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		127,126	-	-	-	127,126	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		10,494	-	-	-	-	-	10,494	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		23	-	-	-	-	-	-	-	23	-	-	-	-
71	Distribution Metering		872	-	-	-	-	-	-	-	-	872	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		146,309	0	0	0	127,126	0	10,494	0	23	872	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.86889	0.00000	0.07172	0.00000	0.00016	0.00596	0.05326	0.00000	0.00000
77															
78	Total Trans and Dist Plant		331,355	8,415	0	176,631	127,126	0	10,494	0	23	872	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02540	0.00000	0.53306	0.38366	0.00000	0.03167	0.00000	0.00007	0.00263	0.02352	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		814,391	491,451	0	176,631	127,126	0	10,494	0	23	872	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60346	0.00000	0.21689	0.15610	0.00000	0.01289	0.00000	0.00003	0.00107	0.00957	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		42,545	10,724	24,944	2,663	3,644	-	301	-	1	26	223	-	20
86	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		42,554	10,724	24,944	2,663	3,644	0	301	0	1	26	223	0	29
89	General & Intangible Plant Allocators		1.00000	0.25200	0.58617	0.06258	0.08563	0.00000	0.00707	0.00000	0.00002	0.00062	0.00525	0.00000	0.00067
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
104															
105	Total Gross Electric Plant in Service		856,945	502,175	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
106	Total Gross Electric Plant Allocators		1.00000	0.58601	0.02911	0.20922	0.15260	0.00000	0.01260	0.00000	0.00003	0.00105	0.00935	0.00000	0.00003
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		130,756	130,756	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		17,111	17,111	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		20,424	20,424	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		11,818	11,818	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		180,109	180,109	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		667	667	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		96	96	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		121	121	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		24,548	-	-	24,548	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		220	-	-	220	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		25,744	975	0	24,768	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.03789	0.00000	0.96211	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		205,852	181,084	0	24,768	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.87968	0.00000	0.12032	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		22,103	-	-	-	22,103	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,799	-	-	-	-	-	2,799	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		7	-	-	-	-	-	-	-	7	-	-	-	-
139	Distribution Metering		272	-	-	-	-	-	-	-	-	272	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		28,351	0	0	0	22,103	0	2,799	0	7	272	3,170	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77961	0.00000	0.09872	0.00000	0.00026	0.00959	0.11182	0.00000	0.00000
145															
146	Total Trans and Dist Plant		54,095	975	0	24,768	22,103	0	2,799	0	7	272	3,170	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01803	0.00000	0.45787	0.40859	0.00000	0.05174	0.00000	0.00014	0.00503	0.05861	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		234,204	181,084	0	24,768	22,103	0	2,799	0	7	272	3,170	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.77319	0.00000	0.10576	0.09437	0.00000	0.01195	0.00000	0.00003	0.00116	0.01354	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		19,685	4,962	11,541	1,232	1,686	-	139	-	0	12	103	-	9
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	2
156	General & Intangible Plant Total		19,688	4,962	11,541	1,232	1,686	0	139	0	0	12	103	0	12
157	General & Intangible Plant Allocators		1.00000	0.25203	0.58622	0.06259	0.08564	0.00000	0.00707	0.00000	0.00002	0.00062	0.00525	0.00000	0.00059
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	0	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		253,892	186,046	11,541	26,000	23,789	0	2,938	0	8	284	3,274	0	12
172	Total Accum Deprec Allocators		1.00000	0.73278	0.04546	0.10241	0.09370	0.00000	0.01157	0.00000	0.00003	0.00112	0.01289	0.00000	0.00005
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		483,036	483,036	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(180,109)	(180,109)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		302,927	302,927	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		185,046	8,415	0	176,631	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(25,744)	(975)	0	(24,768)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		159,303	7,440	0	151,863	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04670	0.00000	0.95330	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		146,309	0	0	0	127,126	0	10,494	0	23	872	7,793	0	0
187	Distribution Reserve		(28,351)	0	0	0	(22,103)	0	(2,799)	0	(7)	(272)	(3,170)	0	0
188	Distribution Net Plant		117,958	0	0	0	105,024	0	7,695	0	16	600	4,623	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.89035	0.00000	0.06523	0.00000	0.00014	0.00509	0.03919	0.00000	0.00000
190															
191	General & Intangible Gross Plant		42,554	10,724	24,944	2,663	3,644	0	301	0	1	26	223	0	29
192	General & Intangible Reserve		(19,688)	(4,962)	(11,541)	(1,232)	(1,686)	0	(139)	0	(0)	(12)	(103)	0	(12)
193	General & Intangible Net Plant		22,866	5,762	13,402	1,431	1,958	0	162	0	0	14	120	0	17
194	General & Intangible Net Plant Allocators		1.00000	0.25199	0.58612	0.06258	0.08562	0.00000	0.00707	0.00000	0.00002	0.00062	0.00525	0.00000	0.00075
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
204	Other Net Plant Allocators		1.00000	0.00153	0.00356	0.00038	0.00052	0.00000	0.00004	0.00000	0.00000	0.00000	0.00003	0.00000	0.99392
205															
206	Total Gross Plant		856,945	502,175	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
207	Total Reserve		(253,892)	(186,046)	(11,541)	(26,000)	(23,789)	0	(2,938)	0	(8)	(284)	(3,274)	0	(12)
208	Total Net Plant in Service		603,053	316,129	13,402	153,294	106,982	0	7,856	0	16	615	4,743	0	17
209	Total Net Plant Allocators		1.00000	0.52421	0.02222	0.25420	0.17740	0.00000	0.01303	0.00000	0.00003	0.00102	0.00786	0.00000	0.00003
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		8,076	8,076	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,035	1,035	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		676	676	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		20,559	20,559	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,900	-	-	7,900	-	-	-	-	-	-	-	-	-
218	Distribution Primary		3,903	-	-	-	3,903	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		247	-	-	-	-	-	247	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
223	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	667	-	-
226	Labor		796	201	467	50	68	-	6	-	0	0	4	-	0
227	Retail 100%, Class = Net Plant		(382)	(200)	(8)	(97)	(68)	-	(5)	-	(0)	(0)	(3)	-	(0)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		43,481	30,347	458	7,852	3,904	0	247	0	0	4	668	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.69793	0.01054	0.18059	0.08978	0.00000	0.00569	0.00000	0.00000	0.00010	0.01536	0.00000	0.00001
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		4,233	4,233	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		676	-	-	676	-	-	-	-	-	-	-	-	-
237	Distribution Primary		61	-	-	-	61	-	-	-	-	-	-	-	-
238	Labor		116	29	68	7	10	-	1	-	0	0	1	-	0
239	Plant Held for Future Use Total		5,139	4,316	68	683	71	0	1	0	0	0	1	0	0
240	Plant Held for Future Use Allocator		1.00000	0.83975	0.01322	0.13297	0.01376	0.00000	0.00016	0.00000	0.00000	0.00001	0.00012	0.00000	0.00001
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		3,033	3,033	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		316	316	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		344	344	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		7,216	-	7,216	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		6,067	-	6,067	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		45	45	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(12,948)	(2,978)	(7,722)	(933)	(1,161)	-	(90)	-	(0)	(16)	(42)	-	(7)
255	Retail 100%, Class = # Bills		11	-	-	-	-	-	-	-	-	-	-	-	11
256	Retail 100%, Class = Prod		(9,505)	(9,505)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		14,918	7,820	332	3,792	2,647	-	194	-	0	15	117	-	0
258	Retail 100%, Class = T&D		(2,359)	(60)	-	(1,257)	(905)	-	(75)	-	(0)	(6)	(55)	-	-
259	Retail 100%, Class = Metering		27	-	-	-	-	-	-	-	-	27	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(411)	(411)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,423	7,280	362	2,599	1,896	-	156	-	0	13	116	-	0
264	Gross Trans Plant		(480)	(22)	-	(459)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		18,698	5,863	6,255	3,743	2,476	0	186	0	0	33	136	0	6
266	Total Working Capital Allocator		1.00000	0.31357	0.33450	0.20016	0.13244	0.00000	0.00997	0.00000	0.00002	0.00176	0.00729	0.00000	0.00030
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		856,945	502,175	24,944	179,294	130,770	0	10,794	0	24	899	8,017	0	28
271	Accumulated Depreciation		(253,892)	(186,046)	(11,541)	(26,000)	(23,789)	0	(2,938)	0	(8)	(284)	(3,274)	0	(12)
272	Net Electric Plant in Service		603,053	316,129	13,402	153,294	106,982	0	7,856	0	16	615	4,743	0	17
273	Construction Work in Progress		43,481	30,347	458	7,852	3,904	0	247	0	0	4	668	0	0
274	Plant Held for Future Use		5,139	4,316	68	683	71	0	1	0	0	0	1	0	0
275	Working Capital		18,698	5,863	6,255	3,743	2,476	0	186	0	0	33	136	0	6
276	Total Rate Base		670,372	356,654	20,183	165,572	113,432	0	8,291	0	17	652	5,548	0	23
277	Total Rate Base Allocator		1.00000	0.53202	0.03011	0.24699	0.16921	0.00000	0.01237	0.00000	0.00003	0.00097	0.00828	0.00000	0.00003
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		112,349	56,904	15,471	21,344	16,536	-	1,235	-	2	156	572	-	130
282	Production Solar Demand		3,938	3,938	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		116,287	60,842	15,471	21,344	16,536	-	1,235	-	2	156	572	-	130
286	Wholesale 100%														
287	Total Class Revenue		116,287	60,842	15,471	21,344	16,536	0	1,235	0	2	156	572	0	130
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.52320	0.13304	0.18354	0.14220	0.00000	0.01062	0.00000	0.00001	0.00134	0.00492	0.00000	0.00112
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		108,793	57,260	15,277	19,330	14,957	-	1,167	-	3	149	521	-	130
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		108,793	57,260	15,277	19,330	14,957	-	1,167	-	3	149	521	-	130
294	Function Allocator for Electric Revenue		1.00000	0.52632	0.14042	0.17767	0.13748	0.00000	0.01073	0.00000	0.00002	0.00137	0.00479	0.00000	0.00119
295															
296															
297	**Revenue Credits**														
298	Transmission		413	-	-	413	-	-	-	-	-	-	-	-	-
299	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		18	9	1	4	3	-	0	-	0	0	0	-	0
307	Total Revenue Credits		469	9	1	417	9	0	32	0	1	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.01988	0.00112	0.88870	0.01842	0.00000	0.06912	0.00000	0.00237	0.00004	0.00031	0.00000	0.00004
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		1,510	1,510	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		129	129	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		226	226	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		686	686	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		2,550	2,550	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		6,572	-	6,572	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		596	-	596	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		533	-	533	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		498	-	498	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		8,198	0	8,198	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		10,749	2,550	8,198	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.23726	0.76274	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		878	-	-	878	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		5	-	-	5	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		906	24	0	883	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.02593	0.00000	0.97407	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		1,135	-	-	-	1,135	-	-	-	-	-	-	-	-
343	Distribution Secondary		84	-	-	-	-	-	84	-	-	-	-	-	-
344	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
345	Distribution Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	25	-	-
349	Distribution O&M Total		1,264	0	0	0	1,135	0	84	0	0	19	25	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.89806	0.00000	0.06686	0.00000	0.00026	0.01490	0.01991	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
355	Retail 100%, Class = # Bills		6	-	-	-	-	-	-	-	-	-	-	-	6
356	Customer Accounting O&M		6	0	0	0	0	0	0	0	0	0	0	0	6
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07615	0.00000	0.00000	0.92385
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		5,886	1,484	3,451	368	504	-	42	-	0	4	31	-	3
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		758	444	22	158	116	-	10	-	0	1	7	-	0
373	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		6,644	1,928	3,473	527	620	0	51	0	0	4	38	0	3
379	Admin & General O&M Allocators		1.00000	0.29012	0.52274	0.07931	0.09328	0.00000	0.00770	0.00000	0.00002	0.00066	0.00572	0.00000	0.00045
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		19,570	4,501	11,672	1,410	1,754	0	136	0	0	24	63	0	10
387	Total O&M Allocators		1.00000	0.23001	0.59639	0.07204	0.08965	0.00000	0.00693	0.00000	0.00002	0.00121	0.00323	0.00000	0.00052
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		115												115
390	Total Adjusted O&M		19,685	4,501	11,672	1,410	1,754	-	136	-	0	24	63	-	125
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		15,283	15,283	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		2,516	2,516	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		1,401	1,401	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		3,984	3,984	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		23,183	23,183	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		72	72	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		4,435	-	-	4,435	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		40	-	-	40	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		4,640	165	0	4,475	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.03561	0.00000	0.96439	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		27,823	23,348	0	4,475	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.83917	0.00000	0.16083	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		3,821	-	-	-	3,821	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		334	-	-	-	-	-	334	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
423	Distribution Metering		57	-	-	-	-	-	-	-	-	57	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		4,213	0	0	0	3,821	0	334	0	1	57	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.90697	0.00000	0.07928	0.00000	0.00019	0.01356	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		8,853	165	0	4,475	3,821	0	334	0	1	57	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.01866	0.00000	0.50547	0.43160	0.00000	0.03773	0.00000	0.00009	0.00645	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		32,036	23,348	0	4,475	3,821	0	334	0	1	57	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72881	0.00000	0.13968	0.11927	0.00000	0.01043	0.00000	0.00002	0.00178	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		2,932	739	1,719	184	251	-	21	-	0	2	15	-	1
438	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		2,932	739	1,719	184	251	0	21	0	0	2	15	0	2
441	General & Intangible Plant Allocators		1.00000	0.25199	0.58613	0.06258	0.08562	0.00000	0.00707	0.00000	0.00002	0.00062	0.00525	0.00000	0.00073
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
451	Retail 100%, Class = Net Plant		645	338	14	164	114	-	8	-	0	1	5	-	0
452	Retail 100%, Class = T&D		13	0	-	7	5	-	0	-	0	0	0	-	-
453	Retail 100%, Class = Metering		14	-	-	-	-	-	-	-	-	14	-	-	-
454	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
455	Retail 100%, Class = Prod		203	203	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		884	541	14	171	120	0	17	0	0	14	5	0	0
459															
460	Total Depreciation Expense		35,853	24,629	1,733	4,830	4,192	0	372	0	1	73	21	0	3
461	Total Depreciation Expense Allocators		1.00000	0.68694	0.04834	0.13471	0.11691	0.00000	0.01037	0.00000	0.00002	0.00205	0.00058	0.00000	0.00007
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		565	142	331	35	48	-	4	-	0	0	3	-	0
466	Net Total Plant		5,771	3,025	128	1,467	1,024	-	75	-	0	6	45	-	0
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		6,337	3,168	460	1,502	1,072	0	79	0	0	6	48	0	0
471	Total Taxes Other Allocator		1.00000	0.49994	0.07252	0.23711	0.16922	0.00000	0.01250	0.00000	0.00003	0.00098	0.00763	0.00000	0.00007
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	116,756	60,851	15,472	21,761	16,544	0	1,268	0	3	156	572	0	130
476	Total Oper. Exp. Before Tax	Line 20	61,832	32,276	13,863	7,731	7,011	0	586	0	1	103	132	0	128
477	Net Oper. Income (NOI) before Tax		54,924	28,575	1,608	14,029	9,534	0	681	0	1	53	440	0	2
478	Interest Expense	Line 8 x WACC	12,329	6,559	371	3,045	2,086	-	152	-	0	12	102	-	0
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	42,595	22,016	1,237	10,984	7,447	-	529	-	1	41	338	-	1
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	42,595	22,016	1,237	10,984	7,447	0	529	0	1	41	338	0	1
483	Fed & St Permanent Differences	JSS Sch. 12	683	400	20	143	104	-	9	-	0	1	6	-	0
484	State Temporary Differences	JSS Sch. 12	(20,643)	(12,097)	(601)	(4,319)	(3,150)	-	(260)	-	(1)	(22)	(193)	-	(1)
485	State Taxable Income	Ln 482:484	22,634	10,319	656	6,808	4,401	0	278	0	0	20	151	0	1
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	1,245	568	36	374	242	-	15	-	0	1	8	-	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,135	665	33	238	173	-	14	-	0	1	11	-	0
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	2,380	1,233	69	612	415	-	30	-	0	2	19	-	0
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	42,595	22,016	1,237	10,984	7,447	-	529	-	1	41	338	-	1
494	Fed & St Permanent Differences	JSS Sch. 12	683	400	20	143	104	-	9	-	0	1	6	-	0
495	Fed Temporary Differences	JSS Sch. 12	(19,989)	(11,713)	(582)	(4,182)	(3,050)	-	(252)	-	(1)	(21)	(187)	-	(1)
496	State Income Tax Exp. (Cur.)	Line 487	(1,245)	(568)	(36)	(374)	(242)	-	(15)	-	(0)	(1)	(8)	-	(0)
497	Fed. Taxable Income	Ln 493:496	22,044	10,135	639	6,571	4,259	-	271	-	0	20	149	-	1
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	4,629	2,128	134	1,380	894	-	57	-	0	4	31	-	0
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	4,629	2,128	134	1,380	894	-	57	-	0	4	31	-	0
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,198	2,460	122	878	641	-	53	-	0	4	39	-	0
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(238)	(140)	(7)	(50)	(36)	-	(3)	-	(0)	(0)	(2)	-	(0)
504	Federal Income Tax (ITC)	JSS Sch. 12	(43)	(25)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
505	Federal Income Tax (PTC)	JSS Sch. 12	(2,242)	(1,643)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(707)	(415)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
508	Total Federal Income Tax Exp.	Ln 501:507	5,583	2,358	125	1,819	1,172	-	71	-	0	5	32	-	0
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	5,874	2,696	170	1,754	1,137	-	72	-	0	5	40	-	0
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,095	2,985	148	1,066	777	-	64	-	0	5	48	-	0
512	Total Direct Adjs.	Ln 489 + Ln 506	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(707)	(415)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
514	Total Amortization of ITC	Line 504	(43)	(25)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
515	Total Amortization of PTC	Line 505	(2,242)	(1,643)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	7,963	3,591	194	2,431	1,587	-	101	-	0	7	51	-	0
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	25.79%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	46,961	24,984	1,414	11,599	7,946	-	581	-	1	46	389	-	2
524	Interest Expense	Line 8 x WACC	(12,329)	(6,559)	(371)	(3,045)	(2,086)	-	(152)	-	(0)	(12)	(102)	-	(0)
525	Permanent Diff Fed & State	JSS Sch. 12	683	400	20	143	104	-	9	-	0	1	6	-	0
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(43)	(25)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
528	Federal Income Tax (PTC)	JSS Sch. 12	(2,242)	(1,643)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
529	Amort of Excess ADIT	JSS Sch. 12	(707)	(415)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(19,989)	(11,713)	(582)	(4,182)	(3,050)	-	(252)	-	(1)	(21)	(187)	-	(1)
532	Deferred Tax Federal	Ln 531 x Ln 498	4,198	2,460	122	878	641	-	53	-	0	4	39	-	0
533	Base for FIT Computation	Ln 523:532	16,518	7,481	479	5,003	3,228	-	202	-	0	15	109	-	1
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	4,391	1,989	127	1,330	858	-	54	-	0	4	29	-	0
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	(8)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(43)	(25)	(1)	(9)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
538	Federal Income Tax (PTC)	JSS Sch. 12	(2,242)	(1,643)	(102)	(230)	(210)	-	(26)	-	(0)	(3)	(29)	-	(0)
539	Amort of Excess ADIT	JSS Sch. 12	(707)	(415)	(21)	(148)	(108)	-	(9)	-	(0)	(1)	(7)	-	(0)
540	Total FIT before Adding Deferred	Ln 535:539	1,385	(102)	3	941	531	-	18	-	0	1	(7)	-	0
541	Total FIT - Deferred	Line 532	4,198	2,460	122	878	641	-	53	-	0	4	39	-	0
542	Total FIT - Current & Deferred	Ln 540:541	5,583	2,358	125	1,819	1,172	-	71	-	0	5	32	-	0
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	46,961	24,984	1,414	11,599	7,946	-	581	-	1	46	389	-	2
546	Interest Expense	Line 27 x WACC	(12,329)	(6,559)	(371)	(3,045)	(2,086)	-	(152)	-	(0)	(12)	(102)	-	(0)
547	Permanent Diff Fed & State	JSS Sch. 12	683	400	20	143	104	-	9	-	0	1	6	-	0
548	Temporary State Differences	JSS Sch. 12	(20,643)	(12,097)	(601)	(4,319)	(3,150)	-	(260)	-	(1)	(22)	(193)	-	(1)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,135	665	33	238	173	-	14	-	0	1	11	-	0
550	Net FIT Allowable	Line 542	5,583	2,358	125	1,819	1,172	-	71	-	0	5	32	-	0
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	21,389	9,751	620	6,434	4,159	-	262	-	0	19	143	-	1
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	1,245	568	36	374	242	-	15	-	0	1	8	-	0
555	Total SIT - Deferred	Line 549	1,135	665	33	238	173	-	14	-	0	1	11	-	0
556	Total SIT - Current & Deferred	Ln 554:555	2,380	1,233	69	612	415	-	30	-	0	2	19	-	0
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	7,963	3,591	194	2,431	1,587	-	101	-	0	7	51	-	0
561	Total Income Tax Allocator		1.00000	0.45094	0.02442	0.30527	0.19934	0.00000	0.01264	0.00000	0.00002	0.00091	0.00643	0.00000	0.00003
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		1,139	1,139	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		199	199	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		160	160	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		2,639	-	2,639	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		325	-	325	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		141	-	141	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		426	-	426	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		5,034	1,503	3,531	0	0	0	0	0	0	0	0	0	0
574	Transmission		392	15	-	377	-	-	-	-	-	-	-	-	-
575	Distribution		594	-	-	-	516	-	43	-	0	4	32	-	-
576	Subtotal Prod, Trans and Dist		6,019	1,518	3,531	377	516	0	43	0	0	4	32	0	0
577	Customer Accounts		2	-	-	-	-	-	-	-	-	0	-	-	2
578	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
579	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
580	Subtotal before Admin & Gen		6,022	1,518	3,531	377	516	-	43	-	0	4	32	-	3
581	Admin & General		2,699	680	1,582	169	231	-	19	-	0	2	14	-	1
582	Total		8,721	2,198	5,113	546	747	-	62	-	0	5	46	-	4
583	Total Labor Allocator		1.00000	0.25206	0.58629	0.06259	0.08565	0.00000	0.00707	0.00000	0.00002	0.00062	0.00525	0.00000	0.00046

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	141,668	25,705	3,279	1,553	49,735	-	10,807	-	22,870	15,318	-	-	12,400
3	Accum. Depreciation & Amort.	Line 171	(40,455)	(9,523)	(1,517)	(225)	(9,047)	-	(2,942)	-	(7,234)	(4,842)	-	-	(5,124)
4	Net Plant in Service		101,213	16,182	1,762	1,328	40,687	-	7,866	-	15,636	10,476	-	-	7,276
5	Construction Work in Progress	Line 229	3,730	1,553	60	68	1,485	-	248	-	89	71	-	-	156
6	Plant Held for Future Use	Line 239	290	221	9	6	27	-	1	-	2	1	-	-	23
7	Working Capital	Line 265	5,552	300	822	32	942	-	187	-	279	561	-	-	2,429
8	Total Rate Base		110,786	18,256	2,654	1,434	43,141	-	8,301	-	16,006	11,109	-	-	9,885
9															
10	**Revenue**														
11	Class Revenue	Line 287	23,714	3,114	2,034	185	6,289	-	1,237	-	1,623	2,662	-	-	6,570
12	Revenue Credits	Line 307	1,104	0	0	4	3	-	32	-	1,054	0	-	-	9
13	Total Revenue		24,817	3,115	2,034	189	6,292	-	1,269	-	2,678	2,662	-	-	6,579
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	7,865	230	1,535	12	667	-	136	-	424	404	-	-	4,456
17	Depreciation	Line 460	6,694	1,261	228	42	1,594	-	372	-	801	1,251	-	-	1,146
18	Tax Other Than Income Tax	Line 470	1,171	162	60	13	408	-	79	-	158	106	-	-	184
19	Gain/Loss on Disposition		(7)	(1)	(0)	(0)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
20	Operating Expense before Tax		15,723	1,652	1,823	67	2,666	-	587	-	1,383	1,760	-	-	5,785
21	Income Tax Expense	Line 517	1,334	184	26	21	604	-	101	-	174	123	-	-	101
22	Total Operating Expense		17,057	1,836	1,848	88	3,270	-	688	-	1,557	1,884	-	-	5,886
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	7,761	1,279	186	100	3,022	-	581	-	1,121	778	-	-	692
26	Net Operating Income Required	Ln 8 x Ln 34	7,761	1,279	186	100	3,022	-	581	-	1,121	778	-	-	692
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	23,714	3,114	2,034	185	6,289	-	1,237	-	1,623	2,662	-	-	6,570
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	7.01%	7.01%	7.01%	7.01%	0.00%	7.01%	0.00%	7.01%	7.01%	0.00%	0.00%	7.01%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	23,714	3,114	2,034	185	6,289		1,237		1,623	2,662			6,570
37		Ln 29	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		16,420	16,420	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,365	1,365	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,498	1,498	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		5,442	5,442	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		24,726	24,726	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		199	199	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		116	116	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,514	-	-	1,514	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		1,961	431	0	1,530	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		1.00000	0.21966	0.00000	0.78034	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		26,687	25,156	0	1,530	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		1.00000	0.94266	0.00000	0.05734	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		48,349	-	-	-	48,349	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		10,506	-	-	-	-	-	10,506	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		22,233	-	-	-	-	-	-	-	22,233	-	-	-	-
71	Distribution Metering		14,872	-	-	-	-	-	-	-	-	14,872	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		95,960	0	0	0	48,349	0	10,506	0	22,233	14,872	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50385	0.00000	0.10949	0.00000	0.23169	0.15498	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		97,921	431	0	1,530	48,349	0	10,506	0	22,233	14,872	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00440	0.00000	0.01563	0.49376	0.00000	0.10729	0.00000	0.22705	0.15188	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		122,646	25,156	0	1,530	48,349	0	10,506	0	22,233	14,872	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.20511	0.00000	0.01248	0.39421	0.00000	0.08566	0.00000	0.18127	0.12126	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		15,227	549	3,279	23	1,386	-	301	-	637	446	-	-	8,605
86	Retail 100%, Class = # Bills		3,858	-	-	-	-	-	-	-	-	-	-	-	3,858
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		19,085	549	3,279	23	1,386	0	301	0	637	446	0	0	12,463
89	General & Intangible Plant Allocators		1.00000	0.02876	0.17183	0.00121	0.07261	0.00000	0.01578	0.00000	0.03339	0.02338	0.00000	0.00000	0.65303
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(63)	-	-	-	-	-	-	-	-	-	-	-	(63)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
104															
105	Total Gross Electric Plant in Service		141,668	25,705	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
106	Total Gross Electric Plant Allocators		1.00000	0.18145	0.02315	0.01096	0.35106	0.00000	0.07629	0.00000	0.16143	0.10813	0.00000	0.00000	0.08753
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		6,693	6,693	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		876	876	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,045	1,045	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		605	605	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		9,219	9,219	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		213	-	-	213	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		265	50	0	215	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		1.00000	0.18876	0.00000	0.81124	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		9,484	9,269	0	215	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		1.00000	0.97737	0.00000	0.02263	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		8,406	-	-	-	8,406	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		2,802	-	-	-	-	-	2,802	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		6,939	-	-	-	-	-	-	-	6,939	-	-	-	-
139	Distribution Metering		4,636	-	-	-	-	-	-	-	-	4,636	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		22,783	0	0	0	8,406	0	2,802	0	6,939	4,636	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.36896	0.00000	0.12299	0.00000	0.30457	0.20348	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		23,048	50	0	215	8,406	0	2,802	0	6,939	4,636	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00217	0.00000	0.00931	0.36473	0.00000	0.12158	0.00000	0.30107	0.20114	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		32,267	9,269	0	215	8,406	0	2,802	0	6,939	4,636	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.28727	0.00000	0.00665	0.26052	0.00000	0.08684	0.00000	0.21505	0.14367	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		7,046	254	1,517	11	641	-	139	-	295	206	-	-	3,982
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,049	-	-	-	-	-	-	-	-	-	-	-	1,049
156	General & Intangible Plant Total		8,095	254	1,517	11	641	0	139	0	295	206	0	0	5,031
157	General & Intangible Plant Allocators		1.00000	0.03138	0.18745	0.00132	0.07921	0.00000	0.01721	0.00000	0.03642	0.02551	0.00000	0.00000	0.62149
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		93	-	-	-	-	-	-	-	-	-	-	-	93
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		93	0	0	0	0	0	0	0	0	0	0	0	93
170															
171	Total Accumulated Depreciation		40,455	9,523	1,517	225	9,047	0	2,942	0	7,234	4,842	0	0	5,124
172	Total Accum Deprec Allocators		1.00000	0.23541	0.03751	0.00557	0.22364	0.00000	0.07271	0.00000	0.17882	0.11970	0.00000	0.00000	0.12665
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		24,726	24,726	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(9,219)	(9,219)	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		15,506	15,506	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		1,961	431	0	1,530	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(265)	(50)	0	(215)	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		1,697	381	0	1,316	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.22448	0.00000	0.77552	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		95,960	0	0	0	48,349	0	10,506	0	22,233	14,872	0	0	0
187	Distribution Reserve		(22,783)	0	0	0	(8,406)	0	(2,802)	0	(6,939)	(4,636)	0	0	0
188	Distribution Net Plant		73,176	0	0	0	39,943	0	7,704	0	15,293	10,236	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54584	0.00000	0.10528	0.00000	0.20899	0.13988	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		19,085	549	3,279	23	1,386	0	301	0	637	446	0	0	12,463
192	General & Intangible Reserve		(8,095)	(254)	(1,517)	(11)	(641)	0	(139)	0	(295)	(206)	0	0	(5,031)
193	General & Intangible Net Plant		10,990	295	1,762	12	745	0	162	0	342	240	0	0	7,432
194	General & Intangible Net Plant Allocators		1.00000	0.02684	0.16033	0.00113	0.06775	0.00000	0.01472	0.00000	0.03115	0.02182	0.00000	0.00000	0.67626
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		(63)	0	0	0	0	0	0	0	0	0	0	0	(63)
202	Other Reserve		(93)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(93)
203	Other Net Plant		(156)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(156)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205															
206	Total Gross Plant		141,668	25,705	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
207	Total Reserve		(40,455)	(9,523)	(1,517)	(225)	(9,047)	0	(2,942)	0	(7,234)	(4,842)	0	0	(5,124)
208	Total Net Plant in Service		101,213	16,182	1,762	1,328	40,687	0	7,866	0	15,636	10,476	0	0	7,276
209	Total Net Plant Allocators		1.00000	0.15988	0.01741	0.01312	0.40200	0.00000	0.07772	0.00000	0.15448	0.10350	0.00000	0.00000	0.07189
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		413	413	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		35	35	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,052	1,052	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
218	Distribution Primary		1,485	-	-	-	1,485	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		247	-	-	-	-	-	247	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		87	-	-	-	-	-	-	-	87	-	-	-	-
223	Distribution Metering		69	-	-	-	-	-	-	-	-	69	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		285	10	61	0	26	-	6	-	12	8	-	-	161
227	Retail 100%, Class = Net Plant		(64)	(10)	(1)	(1)	(26)	-	(5)	-	(10)	(7)	-	-	(5)
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		3,730	1,553	60	68	1,485	0	248	0	89	71	0	0	156
230	Total Construction Work in Progress Allocator		1.00000	0.41643	0.01616	0.01824	0.39802	0.00000	0.06637	0.00000	0.02379	0.01905	0.00000	0.00000	0.04195
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		6	-	-	6	-	-	-	-	-	-	-	-	-
237	Distribution Primary		23	-	-	-	23	-	-	-	-	-	-	-	-
238	Labor		41	1	9	0	4	-	1	-	2	1	-	-	23
239	Plant Held for Future Use Total		290	221	9	6	27	0	1	0	2	1	0	0	23
240	Plant Held for Future Use Allocator		1.00000	0.76209	0.03082	0.02042	0.09277	0.00000	0.00283	0.00000	0.00599	0.00419	0.00000	0.00000	0.08087
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		155	155	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		18	18	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		949	-	949	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		798	-	798	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(5,181)	(152)	(1,015)	(8)	(441)	-	(90)	-	(281)	(267)	-	-	(2,925)
255	Retail 100%, Class = # Bills		4,994	-	-	-	-	-	-	-	-	-	-	-	4,994
256	Retail 100%, Class = Prod		(487)	(487)	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		2,504	400	44	33	1,007	-	195	-	387	259	-	-	180
258	Retail 100%, Class = T&D		(697)	(3)	-	(11)	(344)	-	(75)	-	(158)	(106)	-	-	-
259	Retail 100%, Class = Metering		453	-	-	-	-	-	-	-	-	453	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		(21)	(21)	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		2,054	373	48	23	721	-	157	-	332	222	-	-	180
264	Gross Trans Plant		(5)	(1)	-	(4)	-	-	-	-	-	-	-	-	-
265	Total Working Capital		5,552	300	822	32	942	0	187	0	279	561	0	0	2,429
266	Total Working Capital Allocator		1.00000	0.05405	0.14810	0.00584	0.16963	0.00000	0.03361	0.00000	0.05029	0.10105	0.00000	0.00000	0.43742
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		141,668	25,705	3,279	1,553	49,735	0	10,807	0	22,870	15,318	0	0	12,400
271	Accumulated Depreciation		(40,455)	(9,523)	(1,517)	(225)	(9,047)	0	(2,942)	0	(7,234)	(4,842)	0	0	(5,124)
272	Net Electric Plant in Service		101,213	16,182	1,762	1,328	40,687	0	7,866	0	15,636	10,476	0	0	7,276
273	Construction Work in Progress		3,730	1,553	60	68	1,485	0	248	0	89	71	0	0	156
274	Plant Held for Future Use		290	221	9	6	27	0	1	0	2	1	0	0	23
275	Working Capital		5,552	300	822	32	942	0	187	0	279	561	0	0	2,429
276	Total Rate Base		110,786	18,256	2,654	1,434	43,141	0	8,301	0	16,006	11,109	0	0	9,885
277	Total Rate Base Allocator		1.00000	0.16479	0.02395	0.01295	0.38941	0.00000	0.07493	0.00000	0.14447	0.10028	0.00000	0.00000	0.08923
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		23,512	2,913	2,034	185	6,289	-	1,237	-	1,623	2,662	-	-	6,570
282	Production Solar Demand		202	202	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		23,714	3,114	2,034	185	6,289	-	1,237	-	1,623	2,662	-	-	6,570
286	Wholesale 100%														
287	Total Class Revenue		23,714	3,114	2,034	185	6,289	0	1,237	0	1,623	2,662	0	0	6,570
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.13133	0.08578	0.00780	0.26520	0.00000	0.05215	0.00000	0.06846	0.11224	0.00000	0.00000	0.27705
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		23,484	2,931	2,009	167	5,688	-	1,168	-	2,504	2,539	-	-	6,478
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		23,484	2,931	2,009	167	5,688	-	1,168	-	2,504	2,539	-	-	6,478
294	Function Allocator for Electric Revenue		1.00000	0.12481	0.08553	0.00713	0.24223	0.00000	0.04975	0.00000	0.10662	0.10810	0.00000	0.00000	0.27583
295															
296															
297	**Revenue Credits**														
298	Transmission		4	-	-	4	-	-	-	-	-	-	-	-	-
299	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
300	Distribution Secondary		32	-	-	-	-	-	32	-	-	-	-	-	-
301	Distribution Service		1,054	-	-	-	-	-	-	-	1,054	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	9
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		3	0	0	0	1	-	0	-	0	0	-	-	0
307	Total Revenue Credits		1,104	0	0	4	3	0	32	0	1,054	0	0	0	9
308	Total Revenue Credits Allocator		1.00000	0.00043	0.00006	0.00327	0.00298	0.00000	0.02941	0.00000	0.95548	0.00026	0.00000	0.00000	0.00809
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		35	35	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		131	131	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		864	-	864	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		78	-	78	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		70	-	70	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		65	-	65	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		1,078	0	1,078	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		1,208	131	1,078	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		1.00000	0.10803	0.89197	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		8	-	-	8	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		9	1	0	8	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		1.00000	0.13589	0.00000	0.86411	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		432	-	-	-	432	-	-	-	-	-	-	-	-
343	Distribution Secondary		85	-	-	-	-	-	85	-	-	-	-	-	-
344	Distribution Service		316	-	-	-	-	-	-	-	316	-	-	-	-
345	Distribution Metering		321	-	-	-	-	-	-	-	-	321	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		1,153	0	0	0	432	0	85	0	316	321	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.37424	0.00000	0.07335	0.00000	0.27406	0.27836	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
355	Retail 100%, Class = # Bills		2,456	-	-	-	-	-	-	-	-	-	-	-	2,456
356	Customer Accounting O&M		2,464	0	0	0	0	0	0	0	0	8	0	0	2,456
357	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00321	0.00000	0.00000	0.99679
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		131	-	-	-	-	-	-	-	-	-	-	-	131
361	Customer Serv & Info. O&M		131	0	0	0	0	0	0	0	0	0	0	0	131
362	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		528	-	-	-	-	-	-	-	-	-	-	-	528

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		528	0	0	0	0	0	0	0	0	0	0	0	528
367	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
368															
369	Admin and General														
370	Labor		2,107	76	454	3	192	-	42	-	88	62	-	-	1,191
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		125	23	3	1	44	-	10	-	20	14	-	-	11
373	Retail 100%, Class = # Bills		105	-	-	-	-	-	-	-	-	-	-	-	105
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		2,337	99	457	5	236	0	51	0	108	75	0	0	1,306
379	Admin & General O&M Allocators		1.00000	0.04223	0.19542	0.00195	0.10087	0.00000	0.02192	0.00000	0.04638	0.03222	0.00000	0.00000	0.55901
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		7,830	230	1,535	12	667	0	136	0	424	404	0	0	4,421
387	Total O&M Allocators		1.00000	0.02943	0.19598	0.00156	0.08522	0.00000	0.01734	0.00000	0.05420	0.05162	0.00000	0.00000	0.56465
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		35												35
390	Total Adjusted O&M		7,865	230	1,535	12	667	-	136	-	424	404	-	-	4,456
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		782	782	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		129	129	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		72	72	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		204	204	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		1,187	1,187	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		38	-	-	38	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		47	8	0	39	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		1.00000	0.17908	0.00000	0.82092	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		1,234	1,195	0	39	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		1.00000	0.96858	0.00000	0.03142	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		1,453	-	-	-	1,453	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		334	-	-	-	-	-	334	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		740	-	-	-	-	-	-	-	740	-	-	-	-
423	Distribution Metering		974	-	-	-	-	-	-	-	-	974	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		3,501	0	0	0	1,453	0	334	0	740	974	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41511	0.00000	0.09553	0.00000	0.21127	0.27809	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		3,548	8	0	39	1,453	0	334	0	740	974	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00238	0.00000	0.01093	0.40959	0.00000	0.09426	0.00000	0.20845	0.27439	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		4,735	1,195	0	39	1,453	0	334	0	740	974	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.25243	0.00000	0.00819	0.30693	0.00000	0.07063	0.00000	0.15621	0.20562	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		1,049	38	226	2	95	-	21	-	44	31	-	-	593
438	Retail 100%, Class = # Bills		343	-	-	-	-	-	-	-	-	-	-	-	343
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,392	38	226	2	95	0	21	0	44	31	0	0	936
441	General & Intangible Plant Allocators		1.00000	0.02717	0.16234	0.00114	0.06860	0.00000	0.01491	0.00000	0.03155	0.02209	0.00000	0.00000	0.67220
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		202	-	-	-	-	-	-	-	-	-	-	-	202
451	Retail 100%, Class = Net Plant		108	17	2	1	44	-	8	-	17	11	-	-	8
452	Retail 100%, Class = T&D		4	0	-	0	2	-	0	-	1	1	-	-	-
453	Retail 100%, Class = Metering		235	-	-	-	-	-	-	-	-	235	-	-	-
454	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
455	Retail 100%, Class = Prod		10	10	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		568	28	2	1	45	0	17	0	18	246	0	0	210
459															
460	Total Depreciation Expense		6,694	1,261	228	42	1,594	0	372	0	801	1,251	0	0	1,146
461	Total Depreciation Expense Allocators		1.00000	0.18833	0.03404	0.00625	0.23815	0.00000	0.05561	0.00000	0.11968	0.18682	0.00000	0.00000	0.17113
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		202	7	44	0	18	-	4	-	8	6	-	-	114
466	Net Total Plant		969	155	17	13	389	-	75	-	150	100	-	-	70
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		1,171	162	60	13	408	0	79	0	158	106	0	0	184
471	Total Taxes Other Allocator		1.00000	0.13849	0.05160	0.01112	0.34828	0.00000	0.06771	0.00000	0.13503	0.09069	0.00000	0.00000	0.15708
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	24,817	3,115	2,034	189	6,292	0	1,269	0	2,678	2,662	0	0	6,579
476	Total Oper. Exp. Before Tax	Line 20	15,723	1,652	1,823	67	2,666	0	587	0	1,383	1,760	0	0	5,785
477	Net Oper. Income (NOI) before Tax		9,094	1,463	211	122	3,626	0	682	0	1,295	902	0	0	794
478	Interest Expense	Line 8 x WACC	2,037	336	49	26	793	-	153	-	294	204	-	-	182
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	7,057	1,127	163	95	2,832	-	530	-	1,001	697	-	-	612
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	7,057	1,127	163	95	2,832	0	530	0	1,001	697	0	0	612
483	Fed & St Permanent Differences	JSS Sch. 12	113	20	3	1	40	-	9	-	18	12	-	-	10
484	State Temporary Differences	JSS Sch. 12	(3,413)	(619)	(79)	(37)	(1,198)	-	(260)	-	(551)	(369)	-	-	(299)
485	State Taxable Income	Ln 482:484	3,757	528	86	59	1,674	0	278	0	468	341	0	0	323
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	207	29	5	3	92	-	15	-	26	19	-	-	18

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	188	34	4	2	66	-	14	-	30	20	-	-	16
489	State Portion of Direct Adjs.	JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0
490	Total State Income Tax Exp.	Ln 487:489	394	63	9	5	158	-	30	-	56	39	-	-	34
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	7,057	1,127	163	95	2,832	-	530	-	1,001	697	-	-	612
494	Fed & St Permanent Differences	JSS Sch. 12	113	20	3	1	40	-	9	-	18	12	-	-	10
495	Fed Temporary Differences	JSS Sch. 12	(3,304)	(600)	(76)	(36)	(1,160)	-	(252)	-	(533)	(357)	-	-	(289)
496	State Income Tax Exp. (Cur.)	Line 487	(207)	(29)	(5)	(3)	(92)	-	(15)	-	(26)	(19)	-	-	(18)
497	Fed. Taxable Income	Ln 493:496	3,659	519	84	57	1,620	-	271	-	460	333	-	-	315
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	768	109	18	12	340	-	57	-	97	70	-	-	66
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	768	109	18	12	340	-	57	-	97	70	-	-	66
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	694	126	16	8	244	-	53	-	112	75	-	-	61
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(39)	(7)	(1)	(0)	(14)	-	(3)	-	(6)	(4)	-	-	(3)
504	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
505	Federal Income Tax (PTC)	JSS Sch. 12	(357)	(84)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(117)	(21)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
508	Total Federal Income Tax Exp.	Ln 501:507	939	121	16	16	446	-	71	-	118	84	-	-	67
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	975	138	22	15	432	-	72	-	122	89	-	-	84
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	842	153	19	9	296	-	64	-	136	91	-	-	74
512	Total Direct Adjs.	Ln 489 + Ln 506	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(117)	(21)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
514	Total Amortization of ITC	Line 504	(7)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
515	Total Amortization of PTC	Line 505	(357)	(84)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	1,334	184	26	21	604	-	101	-	174	123	-	-	101
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.72%	25.77%	25.72%	25.65%	25.67%	0.00%	25.73%	0.00%	25.77%	25.75%	0.00%	0.00%	25.72%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	7,761	1,279	186	100	3,022	-	581	-	1,121	778	-	-	692
524	Interest Expense	Line 8 x WACC	(2,037)	(336)	(49)	(26)	(793)	-	(153)	-	(294)	(204)	-	-	(182)
525	Permanent Diff Fed & State	JSS Sch. 12	113	20	3	1	40	-	9	-	18	12	-	-	10
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
527	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
528	Federal Income Tax (PTC)	JSS Sch. 12	(357)	(84)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
529	Amort of Excess ADIT	JSS Sch. 12	(117)	(21)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(3,304)	(600)	(76)	(36)	(1,160)	-	(252)	-	(533)	(357)	-	-	(289)
532	Deferred Tax Federal	Ln 531 x Ln 498	694	126	16	8	244	-	53	-	112	75	-	-	61
533	Base for FIT Computation	Ln 523:532	2,742	383	63	43	1,228	-	203	-	339	247	-	-	236
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	729	102	17	12	326	-	54	-	90	66	-	-	63
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
537	Federal Income Tax (ITC)	JSS Sch. 12	(7)	(1)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
538	Federal Income Tax (PTC)	JSS Sch. 12	(357)	(84)	(13)	(2)	(80)	-	(26)	-	(64)	(43)	-	-	(45)
539	Amort of Excess ADIT	JSS Sch. 12	(117)	(21)	(3)	(1)	(41)	-	(9)	-	(19)	(13)	-	-	(10)
540	Total FIT before Adding Deferred	Ln 535:539	245	(5)	0	8	202	-	18	-	6	9	-	-	6
541	Total FIT - Deferred	Line 532	694	126	16	8	244	-	53	-	112	75	-	-	61
542	Total FIT - Current & Deferred	Ln 540:541	939	121	16	16	446	-	71	-	118	84	-	-	67
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	7,761	1,279	186	100	3,022	-	581	-	1,121	778	-	-	692
546	Interest Expense	Line 27 x WACC	(2,037)	(336)	(49)	(26)	(793)	-	(153)	-	(294)	(204)	-	-	(182)
547	Permanent Diff Fed & State	JSS Sch. 12	113	20	3	1	40	-	9	-	18	12	-	-	10
548	Temporary State Differences	JSS Sch. 12	(3,413)	(619)	(79)	(37)	(1,198)	-	(260)	-	(551)	(369)	-	-	(299)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	188	34	4	2	66	-	14	-	30	20	-	-	16
550	Net FIT Allowable	Line 542	939	121	16	16	446	-	71	-	118	84	-	-	67
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	3,551	499	82	56	1,582	-	263	-	442	322	-	-	305
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	207	29	5	3	92	-	15	-	26	19	-	-	18
555	Total SIT - Deferred	Line 549	188	34	4	2	66	-	14	-	30	20	-	-	16
556	Total SIT - Current & Deferred	Ln 554:555	394	63	9	5	158	-	30	-	56	39	-	-	34
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	1,334	184	26	21	604	-	101	-	174	123	-	-	101
561	Total Income Tax Allocator		1.00000	0.13782	0.01917	0.01579	0.45265	0.00000	0.07559	0.00000	0.13049	0.09254	0.00000	0.00000	0.07596
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		347	-	347	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		43	-	43	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		56	-	56	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		541	77	464	0	0	0	0	0	0	0	0	0	0
574	Transmission		4	1	-	3	-	-	-	-	-	-	-	-	-
575	Distribution		389	-	-	-	196	-	43	-	90	60	-	-	-
576	Subtotal Prod, Trans and Dist		934	78	464	3	196	0	43	0	90	60	0	0	0
577	Customer Accounts		881	-	-	-	-	-	-	-	-	3	-	-	879
578	Customer Service & Info.		160	-	-	-	-	-	-	-	-	-	-	-	160
579	Sales		179	-	-	-	-	-	-	-	-	-	-	-	179
580	Subtotal before Admin & Gen		2,155	78	464	3	196	-	43	-	90	63	-	-	1,218
581	Admin & General		966	35	208	1	88	-	19	-	40	28	-	-	546
582	Total		3,121	113	672	5	284	-	62	-	131	91	-	-	1,764
583	Total Labor Allocator		1.00000	0.03605	0.21537	0.00152	0.09101	0.00000	0.01978	0.00000	0.04185	0.02931	0.00000	0.00000	0.56512

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	845,326	-	-	-	-	-	-	-	-	-	-	845,326	-
3	Accum. Depreciation & Amort.	Line 171	(262,391)	-	-	-	-	-	-	-	-	-	-	(262,391)	-
4	Net Plant in Service		582,935	-	-	-	-	-	-	-	-	-	-	582,935	-
5	Construction Work in Progress	Line 229	2,817	-	-	-	-	-	-	-	-	-	-	2,817	-
6	Plant Held for Future Use	Line 239	64	-	-	-	-	-	-	-	-	-	-	64	-
7	Working Capital	Line 265	11,560	-	-	-	-	-	-	-	-	-	-	11,560	-
8	Total Rate Base		597,376	-	-	-	-	-	-	-	-	-	-	597,376	-
9															
10	**Revenue**														
11	Class Revenue	Line 287	108,686	-	-	-	-	-	-	-	-	-	-	108,686	-
12	Revenue Credits	Line 307	16	-	-	-	-	-	-	-	-	-	-	16	-
13	Total Revenue		108,702	-	-	-	-	-	-	-	-	-	-	108,702	-
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	14,059	-	-	-	-	-	-	-	-	-	-	14,059	-
17	Depreciation	Line 460	40,352	-	-	-	-	-	-	-	-	-	-	40,352	-
18	Tax Other Than Income Tax	Line 470	5,892	-	-	-	-	-	-	-	-	-	-	5,892	-
19	Gain/Loss on Disposition		(41)	-	-	-	-	-	-	-	-	-	-	(41)	-
20	Operating Expense before Tax		60,262	-	-	-	-	-	-	-	-	-	-	60,262	-
21	Income Tax Expense	Line 517	6,593	-	-	-	-	-	-	-	-	-	-	6,593	-
22	Total Operating Expense		66,855	-	-	-	-	-	-	-	-	-	-	66,855	-
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
26	Net Operating Income Required	Ln 8 x Ln 34	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	108,686	-	-	-	-	-	-	-	-	-	-	108,686	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.01%	0.00%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	108,686											108,686	
37		Ln 29	-											-	
38		Ln 37 / Ln 36	0.00%											0.00%	
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	821,771	-
73	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77															
78	Total Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		23,555	-	-	-	-	-	-	-	-	-	-	23,555	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		23,555	0	0	0	0	0	0	0	0	0	0	23,555	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		845,326	0	0	0	0	0	0	0	0	0	0	845,326	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	Lighting Facilities		251,493	-	-	-	-	-	-	-	-	-	-	251,493	-
141	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		251,493	0	0	0	0	0	0	0	0	0	0	251,493	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
145															
146	Total Trans and Dist Plant		251,493	0	0	0	0	0	0	0	0	0	0	251,493	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		251,493	0	0	0	0	0	0	0	0	0	0	251,493	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		10,899	-	-	-	-	-	-	-	-	-	-	10,899	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		10,899	0	0	0	0	0	0	0	0	0	0	10,899	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	-	-	-	-	-	0	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		262,391	0	0	0	0	0	0	0	0	0	0	262,391	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		821,771	0	0	0	0	0	0	0	0	0	0	821,771	0
187	Distribution Reserve		(251,493)	0	0	0	0	0	0	0	0	0	0	(251,493)	0
188	Distribution Net Plant		570,279	0	0	0	0	0	0	0	0	0	0	570,279	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
190															
191	General & Intangible Gross Plant		23,555	0	0	0	0	0	0	0	0	0	0	23,555	0
192	General & Intangible Reserve		(10,899)	0	0	0	0	0	0	0	0	0	0	(10,899)	0
193	General & Intangible Net Plant		12,656	0	0	0	0	0	0	0	0	0	0	12,656	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
203	Other Net Plant		(0)	0	0	0	0	0	0	0	0	0	0	(0)	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
205															
206	Total Gross Plant		845,326	0	0	0	0	0	0	0	0	0	0	845,326	0
207	Total Reserve		(262,391)	0	0	0	0	0	0	0	0	0	0	(262,391)	0
208	Total Net Plant in Service		582,935	0	0	0	0	0	0	0	0	0	0	582,935	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	2,745	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		441	-	-	-	-	-	-	-	-	-	-	441	-
227	Retail 100%, Class = Net Plant		(369)	-	-	-	-	-	-	-	-	-	-	(369)	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		2,817	0	0	0	0	0	0	0	0	0	0	2,817	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		64	-	-	-	-	-	-	-	-	-	-	64	-
239	Plant Held for Future Use Total		64	0	0	0	0	0	0	0	0	0	0	64	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(9,265)	-	-	-	-	-	-	-	-	-	-	(9,265)	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		14,421	-	-	-	-	-	-	-	-	-	-	14,421	-
258	Retail 100%, Class = T&D		(5,850)	-	-	-	-	-	-	-	-	-	-	(5,850)	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		12,255	-	-	-	-	-	-	-	-	-	-	12,255	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		11,560	0	0	0	0	0	0	0	0	0	0	11,560	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		845,326	0	0	0	0	0	0	0	0	0	0	845,326	0
271	Accumulated Depreciation		(262,391)	0	0	0	0	0	0	0	0	0	0	(262,391)	0
272	Net Electric Plant in Service		582,935	0	0	0	0	0	0	0	0	0	0	582,935	0
273	Construction Work in Progress		2,817	0	0	0	0	0	0	0	0	0	0	2,817	0
274	Plant Held for Future Use		64	0	0	0	0	0	0	0	0	0	0	64	0
275	Working Capital		11,560	0	0	0	0	0	0	0	0	0	0	11,560	0
276	Total Rate Base		597,376	0	0	0	0	0	0	0	0	0	0	597,376	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
284	Lighting Facilities Revenue		108,686											108,686	
285	Retail Revenue		108,686	-	-	-	-	-	-	-	-	-	-	108,686	-
286	Wholesale 100%														
287	Total Class Revenue		108,686	0	0	0	0	0	0	0	0	0	0	108,686	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		102,109	-	-	-	-	-	-	-	-	-	-	102,109	-
292	Less Lighting Facilities		(102,109)											(102,109)	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
294	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		16	-	-	-	-	-	-	-	-	-	-	16	-
307	Total Revenue Credits		16	0	0	0	0	0	0	0	0	0	0	16	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		9,997	-	-	-	-	-	-	-	-	-	-	9,997	-
347	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		9,997	0	0	0	0	0	0	0	0	0	0	9,997	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		3,259	-	-	-	-	-	-	-	-	-	-	3,259	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		747	-	-	-	-	-	-	-	-	-	-	747	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		4,006	0	0	0	0	0	0	0	0	0	0	4,006	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		14,003	0	0	0	0	0	0	0	0	0	0	14,003	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		56											56	
390	Total Adjusted O&M		14,059	-	-	-	-	-	-	-	-	-	-	14,059	-
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		38,072	-	-	-	-	-	-	-	-	-	-	38,072	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		38,072	0	0	0	0	0	0	0	0	0	0	38,072	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
429															
430	Total Trans and Dist Plant		38,072	0	0	0	0	0	0	0	0	0	0	38,072	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		38,072	0	0	0	0	0	0	0	0	0	0	38,072	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		1,623	-	-	-	-	-	-	-	-	-	-	1,623	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		1,623	0	0	0	0	0	0	0	0	0	0	1,623	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		624	-	-	-	-	-	-	-	-	-	-	624	-
452	Retail 100%, Class = T&D		33	-	-	-	-	-	-	-	-	-	-	33	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		657	0	0	0	0	0	0	0	0	0	0	657	0
459															
460	Total Depreciation Expense		40,352	0	0	0	0	0	0	0	0	0	0	40,352	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		313	-	-	-	-	-	-	-	-	-	-	313	-
466	Net Total Plant		5,579	-	-	-	-	-	-	-	-	-	-	5,579	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		5,892	0	0	0	0	0	0	0	0	0	0	5,892	0
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	108,702	0	0	0	0	0	0	0	0	0	0	108,702	0
476	Total Oper. Exp. Before Tax	Line 20	60,262	0	0	0	0	0	0	0	0	0	0	60,262	0
477	Net Oper. Income (NOI) before Tax		48,440	0	0	0	0	0	0	0	0	0	0	48,440	0
478	Interest Expense	Line 8 x WACC	10,986	-	-	-	-	-	-	-	-	-	-	10,986	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	37,454	-	-	-	-	-	-	-	-	-	-	37,454	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	37,454	0	0	0	0	0	0	0	0	0	0	37,454	0
483	Fed & St Permanent Differences	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
484	State Temporary Differences	JSS Sch. 12	(20,363)	-	-	-	-	-	-	-	-	-	-	(20,363)	-
485	State Taxable Income	Ln 482:484	17,764	0	0	0	0	0	0	0	0	0	0	17,764	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	977	-	-	-	-	-	-	-	-	-	-	977	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	2,097	-	-	-	-	-	-	-	-	-	-	2,097	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	37,454	-	-	-	-	-	-	-	-	-	-	37,454	-
494	Fed & St Permanent Differences	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
495	Fed Temporary Differences	JSS Sch. 12	(19,718)	-	-	-	-	-	-	-	-	-	-	(19,718)	-
496	State Income Tax Exp. (Cur.)	Line 487	(977)	-	-	-	-	-	-	-	-	-	-	(977)	-
497	Fed. Taxable Income	Ln 493:496	17,433	-	-	-	-	-	-	-	-	-	-	17,433	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	3,661	-	-	-	-	-	-	-	-	-	-	3,661	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	3,661	-	-	-	-	-	-	-	-	-	-	3,661	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(235)	-	-	-	-	-	-	-	-	-	-	(235)	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
508	Total Federal Income Tax Exp.	Ln 501:507	4,496	-	-	-	-	-	-	-	-	-	-	4,496	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	4,638	-	-	-	-	-	-	-	-	-	-	4,638	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	5,025	-	-	-	-	-	-	-	-	-	-	5,025	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
514	Total Amortization of ITC	Line 504	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
515	Total Amortization of PTC	Line 505	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	6,593	-	-	-	-	-	-	-	-	-	-	6,593	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.77%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
524	Interest Expense	Line 8 x WACC	(10,986)	-	-	-	-	-	-	-	-	-	-	(10,986)	-
525	Permanent Diff Fed & State	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
529	Amort of Excess ADIT	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(19,718)	-	-	-	-	-	-	-	-	-	-	(19,718)	-
532	Deferred Tax Federal	Ln 531 x Ln 498	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
533	Base for FIT Computation	Ln 523:532	12,887	-	-	-	-	-	-	-	-	-	-	12,887	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	3,426	-	-	-	-	-	-	-	-	-	-	3,426	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(13)	-	-	-	-	-	-	-	-	-	-	(13)	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(42)	-	-	-	-	-	-	-	-	-	-	(42)	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(2,317)	-	-	-	-	-	-	-	-	-	-	(2,317)	-
539	Amort of Excess ADIT	JSS Sch. 12	(698)	-	-	-	-	-	-	-	-	-	-	(698)	-
540	Total FIT before Adding Deferred	Ln 535:539	355	-	-	-	-	-	-	-	-	-	-	355	-
541	Total FIT - Deferred	Line 532	4,141	-	-	-	-	-	-	-	-	-	-	4,141	-
542	Total FIT - Current & Deferred	Ln 540:541	4,496	-	-	-	-	-	-	-	-	-	-	4,496	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	41,847	-	-	-	-	-	-	-	-	-	-	41,847	-
546	Interest Expense	Line 27 x WACC	(10,986)	-	-	-	-	-	-	-	-	-	-	(10,986)	-
547	Permanent Diff Fed & State	JSS Sch. 12	674	-	-	-	-	-	-	-	-	-	-	674	-
548	Temporary State Differences	JSS Sch. 12	(20,363)	-	-	-	-	-	-	-	-	-	-	(20,363)	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
550	Net FIT Allowable	Line 542	4,496	-	-	-	-	-	-	-	-	-	-	4,496	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	16,787	-	-	-	-	-	-	-	-	-	-	16,787	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	977	-	-	-	-	-	-	-	-	-	-	977	-
555	Total SIT - Deferred	Line 549	1,120	-	-	-	-	-	-	-	-	-	-	1,120	-
556	Total SIT - Current & Deferred	Ln 554:555	2,097	-	-	-	-	-	-	-	-	-	-	2,097	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	6,593	-	-	-	-	-	-	-	-	-	-	6,593	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
562															
563															
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		3,334	-	-	-	-	-	-	-	-	-	-	3,334	-
576	Subtotal Prod, Trans and Dist		3,334	0	0	0	0	0	0	0	0	0	0	3,334	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		3,334	-	-	-	-	-	-	-	-	-	-	3,334	-
581	Admin & General		1,494	-	-	-	-	-	-	-	-	-	-	1,494	-
582	Total		4,828	-	-	-	-	-	-	-	-	-	-	4,828	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 2K
EV SOLUTION BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	**Rate Base**														
2	Electric Plant in Service	Line 105	24,200	-	-	-	-	-	24,200	-	-	-	-	-	-
3	Accum. Depreciation & Amort.	Line 171	(3,616)	-	-	-	-	-	(3,616)	-	-	-	-	-	-
4	Net Plant in Service		20,585	-	-	-	-	-	20,585	-	-	-	-	-	-
5	Construction Work in Progress	Line 229	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
6	Plant Held for Future Use	Line 239	2	-	-	-	-	-	2	-	-	-	-	-	-
7	Working Capital	Line 265	566	-	-	-	-	-	566	-	-	-	-	-	-
8	Total Rate Base		21,152	-	-	-	-	-	21,152	-	-	-	-	-	-
9															
10	**Revenue**														
11	Class Revenue	Line 287	4,574	-	-	-	-	-	4,574	-	-	-	-	-	-
12	Revenue Credits	Line 307	1	-	-	-	-	-	1	-	-	-	-	-	-
13	Total Revenue		4,575	-	-	-	-	-	4,575	-	-	-	-	-	-
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 390	187	-	-	-	-	-	187	-	-	-	-	-	-
17	Depreciation	Line 460	2,396	-	-	-	-	-	2,396	-	-	-	-	-	-
18	Tax Other Than Income Tax	Line 470	206	-	-	-	-	-	206	-	-	-	-	-	-
19	Gain/Loss on Disposition		(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
20	Operating Expense before Tax		2,787	-	-	-	-	-	2,787	-	-	-	-	-	-
21	Income Tax Expense	Line 517	306	-	-	-	-	-	306	-	-	-	-	-	-
22	Total Operating Expense		3,093	-	-	-	-	-	3,093	-	-	-	-	-	-
23															
24	**Return**														
25	Net Operating Income Earned	Ln 13 - Ln 22	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
26	Net Operating Income Required	Ln 8 x Ln 34	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-
30															
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	4,574	-	-	-	-	-	4,574	-	-	-	-	-	-
32															
33	Rate of Return Earned	Ln 25 / Ln 8	7.01%	0.00%	0.00%	0.00%	0.00%	0.00%	7.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Rate of Return Requested	JSS Sch. 14	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%	7.01%
35															
36		Ln 11	4,574						4,574						
37		Ln 29	-						-						
38		Ln 37 / Ln 36	0.00%						0.00%						
39															
40															
41	**Gross Electric Plant in Service**														
42	Production Plant														
43	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50															
51	Transmission Plant														
52	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
58	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
61															
62	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64															
65	Distribution Plant														
66	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
73	EV Solution		23,526	-	-	-	-	-	23,526	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
77															
78	Total Trans and Dist Plant		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
80															
81	Total Prod, Trans and Dist Plant		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
83															
84	General & Intangible Plant														
85	Labor		674	-	-	-	-	-	674	-	-	-	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		674	0	0	0	0	0	674	0	0	0	0	0	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
90															
91	Energy Storage Plant														
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
95															
96	Other														
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
104															
105	Total Gross Electric Plant in Service		24,200	0	0	0	0	0	24,200	0	0	0	0	0	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
107															
108															
109	**Accumulated Depreciation**														
110	Production Plant:														
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118															
119	Transmission Plant														
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
125	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
126	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
127	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
128	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
129															
130	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
131	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
132															
133	Distribution Plant														
134	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
140	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
141	EV Solution		3,304	-	-	-	-	-	3,304	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		3,304	0	0	0	0	0	3,304	0	0	0	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
145															
146	Total Trans and Dist Plant		3,304	0	0	0	0	0	3,304	0	0	0	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
148															
149	Total Prod, Trans and Dist Plant		3,304	0	0	0	0	0	3,304	0	0	0	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
151															
152	General & Intangible Plant														
153	Labor		312	-	-	-	-	-	312	-	-	-	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		312	0	0	0	0	0	312	0	0	0	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
158															
159	Energy Storage Plant														
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163															
164	Other														
165	Labor		0	-	-	-	-	-	0	-	-	-	-	-	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
170															
171	Total Accumulated Depreciation		3,616	0	0	0	0	0	3,616	0	0	0	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
173															
174															
175	**Net Plant in Service**														
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
180															
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185															
186	Distribution Gross Plant		23,526	0	0	0	0	0	23,526	0	0	0	0	0	0
187	Distribution Reserve		(3,304)	0	0	0	0	0	(3,304)	0	0	0	0	0	0
188	Distribution Net Plant		20,222	0	0	0	0	0	20,222	0	0	0	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
190															
191	General & Intangible Gross Plant		674	0	0	0	0	0	674	0	0	0	0	0	0
192	General & Intangible Reserve		(312)	0	0	0	0	0	(312)	0	0	0	0	0	0
193	General & Intangible Net Plant		362	0	0	0	0	0	362	0	0	0	0	0	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
195															
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200															
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
203	Other Net Plant		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
205															
206	Total Gross Plant		24,200	0	0	0	0	0	24,200	0	0	0	0	0	0
207	Total Reserve		(3,616)	0	0	0	0	0	(3,616)	0	0	0	0	0	0
208	Total Net Plant in Service		20,585	0	0	0	0	0	20,585	0	0	0	0	0	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
210															
211															
212	**Construction Work in Progress**														
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
218	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Labor		13	-	-	-	-	-	13	-	-	-	-	-	-
227	Retail 100%, Class = Net Plant		(13)	-	-	-	-	-	(13)	-	-	-	-	-	-
228	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Total Construction Work in Progress		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
230	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
231															
232															
233	**Plant Held for Future Use**														
234	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
235	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
236	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Labor		2	-	-	-	-	-	2	-	-	-	-	-	-
239	Plant Held for Future Use Total		2	0	0	0	0	0	2	0	0	0	0	0	0
240	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
241															
242															
243	**Working Capital**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
244	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
245	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
246	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
251	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
252	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
253	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
254	WTD O&M Expense		(126)	-	-	-	-	-	(126)	-	-	-	-	-	-
255	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
256	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
257	Retail 100%, Class = Net Plant		509	-	-	-	-	-	509	-	-	-	-	-	-
258	Retail 100%, Class = T&D		(167)	-	-	-	-	-	(167)	-	-	-	-	-	-
259	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
261	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
262	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
263	Gross Total Plant		351	-	-	-	-	-	351	-	-	-	-	-	-
264	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
265	Total Working Capital		566	0	0	0	0	0	566	0	0	0	0	0	0
266	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
267															
268															
269	**Total Rate Base**														
270	Gross Electric Plant in Service		24,200	0	0	0	0	0	24,200	0	0	0	0	0	0
271	Accumulated Depreciation		(3,616)	0	0	0	0	0	(3,616)	0	0	0	0	0	0
272	Net Electric Plant in Service		20,585	0	0	0	0	0	20,585	0	0	0	0	0	0
273	Construction Work in Progress		(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
274	Plant Held for Future Use		2	0	0	0	0	0	2	0	0	0	0	0	0
275	Working Capital		566	0	0	0	0	0	566	0	0	0	0	0	0
276	Total Rate Base		21,152	0	0	0	0	0	21,152	0	0	0	0	0	0
277	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
278															
279															
280	**Class Revenue**														
281	Retail Sales of Electric		(1,441)	-	-	-	-	-	(1,441)	-	-	-	-	-	-
282	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
283	EV Solution		6,015	-	-	-	-	-	6,015	-	-	-	-	-	-
284	Lighting Facilities Revenue		-											-	
285	Retail Revenue		4,574	-	-	-	-	-	4,574	-	-	-	-	-	-
286	Wholesale 100%														
287	Total Class Revenue		4,574	0	0	0	0	0	4,574	0	0	0	0	0	0
288	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
289															
290	Function Allocator for Electric Revenue:														
291	Return + Pretax Op Exp		4,269	-	-	-	-	-	4,269	-	-	-	-	-	-
292	Less Lighting Facilities		-											-	
293	Return & Pretax Op Exp net of Lighting Fac. and EV Solution		4,269	-	-	-	-	-	4,269	-	-	-	-	-	-
294	Function Allocator for Electric Revenue		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296															
297	**Revenue Credits**														
298	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
303	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
304	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
305	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
306	Rate Base		1	-	-	-	-	-	1	-	-	-	-	-	-
307	Total Revenue Credits		1	0	0	0	0	0	1	0	0	0	0	0	0
308	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
309															
310															
311	**O&M Expense**														
312	Production Demand														
313	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
314	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
315	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
318	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
319															
320	Production Energy														
321	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
326	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
327															
328	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
329	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
330															
331	Transmission														
332	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
333	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
334	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
336	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
339	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
340															
341	Distribution														
342	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
343	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
344	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
345	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
346	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
347	EV Solution		76	-	-	-	-	-	76	-	-	-	-	-	-
348	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
349	Distribution O&M Total		76	0	0	0	0	0	76	0	0	0	0	0	0
350	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
351															
352	Customer Accounting														
353	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
355	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
356	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
357	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
358															
359	Customer Serv & Info.														
360	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
361	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
362	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
363															
364	Sales														
365	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
366	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
367	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
368															
369	Admin and General														
370	Labor		93	-	-	-	-	-	93	-	-	-	-	-	-
371	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Gross Total Plant		21	-	-	-	-	-	21	-	-	-	-	-	-
373	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Admin & General O&M		115	0	0	0	0	0	115	0	0	0	0	0	0
379	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
380															
381	Recoverable Clause O&M														
382	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
383	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
385															
386	Total O&M		191	0	0	0	0	0	191	0	0	0	0	0	0
387	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
388															
389	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(4)						(4)						
390	Total Adjusted O&M		187	-	-	-	-	-	187	-	-	-	-	-	-
391															
392															
393	**Depreciation Expense**														
394	Production Plant														
395	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
396	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
401	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
402															
403	Transmission Plant														
404	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
405	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
406	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
409	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-
410	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
411	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
412	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
413															
414	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
415	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416															
417	Distribution Plant														
418	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
419	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
420	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
421	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
426	EV Solution		2,327	-	-	-	-	-	2,327	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
427	Distribution Plant Total		2,327	0	0	0	0	0	2,327	0	0	0	0	0	0
428	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
429															
430	Total Trans and Dist Plant		2,327	0	0	0	0	0	2,327	0	0	0	0	0	0
431	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
432															
433	Total Prod, Trans and Dist Plant		2,327	0	0	0	0	0	2,327	0	0	0	0	0	0
434	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
435															
436	General & Intangible Plant														
437	Labor		46	-	-	-	-	-	46	-	-	-	-	-	-
438	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
439	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
440	General & Intangible Plant Total		46	0	0	0	0	0	46	0	0	0	0	0	0
441	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
442															
443	Energy Storage Plant														
444	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
445	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
446	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
447															
448	Other														
449	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
450	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
451	Retail 100%, Class = Net Plant		22	-	-	-	-	-	22	-	-	-	-	-	-
452	Retail 100%, Class = T&D		1	-	-	-	-	-	1	-	-	-	-	-	-
453	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
454	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
455	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
457	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
458	Other Plant Total		23	0	0	0	0	0	23	0	0	0	0	0	0
459															
460	Total Depreciation Expense		2,396	0	0	0	0	0	2,396	0	0	0	0	0	0
461	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
462															
463															
464	**Taxes Other than Income Tax**														
465	Labor		9	-	-	-	-	-	9	-	-	-	-	-	-
466	Net Total Plant		197	-	-	-	-	-	197	-	-	-	-	-	-
467	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
468	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
469	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
470	Total Taxes Other		206	0	0	0	0	0	206	0	0	0	0	0	0
471	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
472															
473															
474	**Income Tax Expense**														
475	Total Revenue	Line 13	4,575	0	0	0	0	0	4,575	0	0	0	0	0	0
476	Total Oper. Exp. Before Tax	Line 20	2,787	0	0	0	0	0	2,787	0	0	0	0	0	0
477	Net Oper. Income (NOI) before Tax		1,788	0	0	0	0	0	1,788	0	0	0	0	0	0
478	Interest Expense	Line 8 x WACC	389	-	-	-	-	-	389	-	-	-	-	-	-
479	NOI Before Tax Less Interest	Ln 477 - Ln 478	1,399	-	-	-	-	-	1,399	-	-	-	-	-	-
480															
481	State Income Tax Expense														
482	Net Oper. Income Less Int. Exp.	Line 479	1,399	0	0	0	0	0	1,399	0	0	0	0	0	0
483	Fed & St Permanent Differences	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
484	State Temporary Differences	JSS Sch. 12	(583)	-	-	-	-	-	(583)	-	-	-	-	-	-
485	State Taxable Income	Ln 482:484	835	0	0	0	0	0	835	0	0	0	0	0	0
486	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
487	State Income Tax (Cur.)	Ln 485 x Ln 486	46	-	-	-	-	-	46	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	State Income Tax (Def.)	Ln 484 x Ln 486	32	-	-	-	-	-	32	-	-	-	-	-	-
489	State Portion of Direct Adjs.	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
490	Total State Income Tax Exp.	Ln 487:489	78	-	-	-	-	-	78	-	-	-	-	-	-
491															
492	Federal Income Tax Expense														
493	Net Oper. Income Less Int. Exp.	Line 479	1,399	-	-	-	-	-	1,399	-	-	-	-	-	-
494	Fed & St Permanent Differences	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
495	Fed Temporary Differences	JSS Sch. 12	(564)	-	-	-	-	-	(564)	-	-	-	-	-	-
496	State Income Tax Exp. (Cur.)	Line 487	(46)	-	-	-	-	-	(46)	-	-	-	-	-	-
497	Fed. Taxable Income	Ln 493:496	808	-	-	-	-	-	808	-	-	-	-	-	-
498	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
499	Fed. Inc. Tax before Adjs. (Cur.)	Ln 497 x Ln 498	170	-	-	-	-	-	170	-	-	-	-	-	-
500	Current NOL Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
501	Fed. Inc. Tax after Adjs. (Cur.)	Ln 499:500	170	-	-	-	-	-	170	-	-	-	-	-	-
502	Fed. Inc. Tax before Adjs. (Def.)	Ln 495 x Ln 498	119	-	-	-	-	-	119	-	-	-	-	-	-
503	State Income Tax (Def.) Deduction	Ln 488 x Ln 498	(7)	-	-	-	-	-	(7)	-	-	-	-	-	-
504	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
505	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
506	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
507	Amort of Excess ADIT (EDIT)	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
508	Total Federal Income Tax Exp.	Ln 501:507	228	-	-	-	-	-	228	-	-	-	-	-	-
509															
510	Total Current Fed. & St. Income Tax	Ln 487 + Ln 501	215	-	-	-	-	-	215	-	-	-	-	-	-
511	Total Deferred Fed. & St. Income Tax	Ln 488 + Ln 502:503	144	-	-	-	-	-	144	-	-	-	-	-	-
512	Total Direct Adjs.	Ln 489 + Ln 506	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
513	Amort of Excess Fed. ADIT (EDIT)	Line 507	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
514	Total Amortization of ITC	Line 504	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
515	Total Amortization of PTC	Line 505	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
516	Parent Debt Tax Adjustment	JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-
517	Total Income Tax Expense	Ln 510:516	306	-	-	-	-	-	306	-	-	-	-	-	-
518															
519	Effective Tax Rate	Ln 510:512 /Ln479	25.67%	0.00%	0.00%	0.00%	0.00%	0.00%	25.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
520															
521	**Income Tax Expense Based on Return**														
522	**Federal Income Tax (FIT) Calculation**														
523	Return on Rate Base	Line 26	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
524	Interest Expense	Line 8 x WACC	(389)	-	-	-	-	-	(389)	-	-	-	-	-	-
525	Permanent Diff Fed & State	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
526	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
527	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
528	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
529	Amort of Excess ADIT	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
530	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Temporary Diff Federal	JSS Sch. 12	(564)	-	-	-	-	-	(564)	-	-	-	-	-	-
532	Deferred Tax Federal	Ln 531 x Ln 498	119	-	-	-	-	-	119	-	-	-	-	-	-
533	Base for FIT Computation	Ln 523:532	613	-	-	-	-	-	613	-	-	-	-	-	-
534	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
535	Net FIT Allowable	Ln 533 x Ln 534	163	-	-	-	-	-	163	-	-	-	-	-	-
536	Federal Portion of Direct Adjs.	JSS Sch. 12	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-
537	Federal Income Tax (ITC)	JSS Sch. 12	(1)	-	-	-	-	-	(1)	-	-	-	-	-	-
538	Federal Income Tax (PTC)	JSS Sch. 12	(32)	-	-	-	-	-	(32)	-	-	-	-	-	-
539	Amort of Excess ADIT	JSS Sch. 12	(20)	-	-	-	-	-	(20)	-	-	-	-	-	-
540	Total FIT before Adding Deferred	Ln 535:539	109	-	-	-	-	-	109	-	-	-	-	-	-
541	Total FIT - Deferred	Line 532	119	-	-	-	-	-	119	-	-	-	-	-	-
542	Total FIT - Current & Deferred	Ln 540:541	228	-	-	-	-	-	228	-	-	-	-	-	-
543															
544	**State Income Tax (SIT) Calculation**														
545	NOIBT	Line 44	1,482	-	-	-	-	-	1,482	-	-	-	-	-	-
546	Interest Expense	Line 27 x WACC	(389)	-	-	-	-	-	(389)	-	-	-	-	-	-
547	Permanent Diff Fed & State	JSS Sch. 12	19	-	-	-	-	-	19	-	-	-	-	-	-
548	Temporary State Differences	JSS Sch. 12	(583)	-	-	-	-	-	(583)	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**EV Solution by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
549	State Deferred Tax	Ln 548 x Ln 486	32	-	-	-	-	-	32	-	-	-	-	-	-
550	Net FIT Allowable	Line 542	228	-	-	-	-	-	228	-	-	-	-	-	-
551	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
552	Base for SIT Computation	Ln 545:551	789	-	-	-	-	-	789	-	-	-	-	-	-
553	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
554	Total SIT before Adding Deferred	Ln 552 x Ln 553	46	-	-	-	-	-	46	-	-	-	-	-	-
555	Total SIT - Deferred	Line 549	32	-	-	-	-	-	32	-	-	-	-	-	-
556	Total SIT - Current & Deferred	Ln 554:555	78	-	-	-	-	-	78	-	-	-	-	-	-
557															
558	Parent Debt Tax Adjustment	JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-
559															
560	Total FIT & SIT Based on Return	Lines 542,556	306	-	-	-	-	-	306	-	-	-	-	-	-
561	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
562															
563	[redacted]														
564	**Labor Allocator**														
565	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
566	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
567	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
568	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
569	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
571	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
572	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
573	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
574	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
575	Distribution		95	-	-	-	-	-	95	-	-	-	-	-	-
576	Subtotal Prod, Trans and Dist		95	0	0	0	0	0	95	0	0	0	0	0	0
577	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
578	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
579	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
580	Subtotal before Admin & Gen		95	-	-	-	-	-	95	-	-	-	-	-	-
581	Admin & General		43	-	-	-	-	-	43	-	-	-	-	-	-
582	Total		138	-	-	-	-	-	138	-	-	-	-	-	-
583	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	(1) ALLOCATORS Jurisdiction / Class / Function	(2) Production Base Demand	(3) Production Intermediate Demand	(4) Production Peaking Demand	(5) Production Solar Demand	(6) Production Base Energy	(7) Production Intermediate Energy	(8) Production Peaking Energy	(9) Production Solar Energy	(10) Energy Avg Rate Sales	(11) Energy - Production Total Sales	(12) Transmission	(13) Transmission - Radials	(14) Distribution Primary	(15) Distribution Primary (MDS)	(16) Distribution Secondary	(17) Distribution Secondary (MDS)	(18) Distribution Service
1	**Retail Separation Factors**	1.00000	0.95212	0.97632	0.999998	1.00000	0.93990	0.97934	1.00000	1.00000	0.99712	0.70369	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2																		
3	**Class Allocation Factors**																	
4	- Residential	0.60255	0.60255	0.60255	0.60255	0.52827	0.52827	0.52827	0.52827	0.52827	0.52827	0.62731	0.62731	0.64063	0.87299	0.77744	0.87325	0.87325
5	- Gen Service Non Demand	0.05448	0.05448	0.05448	0.05448	0.05556	0.05556	0.05556	0.05556	0.05556	0.05556	0.05411	0.05411	0.05893	0.06419	0.06576	0.06413	0.06413
6	- Gen Service 100% L.F.	0.00383	0.00383	0.00383	0.00383	0.00527	0.00527	0.00527	0.00527	0.00527	0.00527	0.00335	0.00335	0.00271	0.00726	0.00134	0.00726	0.00726
7	- Gen Service Demand	0.28704	0.28704	0.28704	0.28704	0.33319	0.33319	0.33319	0.33319	0.33319	0.33319	0.27165	0.27165	0.26075	0.02385	0.14655	0.02368	0.02368
8	- Gen Service Curtailable	0.00343	0.00343	0.00343	0.00343	0.00512	0.00512	0.00512	0.00512	0.00512	0.00512	0.00286	0.00286	0.00418	0.00000	-	0.00000	0.00000
9	- Gen Service Interruptible	0.04630	0.04630	0.04630	0.04630	0.06415	0.06415	0.06415	0.06415	0.06415	0.06415	0.04036	0.04036	0.02377	0.00007	0.00446	0.00003	0.00003
10	- Lighting Energy	0.00237	0.00237	0.00237	0.00237	0.00843	0.00843	0.00843	0.00843	0.00843	0.00843	0.00035	0.00035	0.00904	0.03163	0.00446	0.03164	0.03164
11	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	- EV Solution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14																		
15	**Functional Allocation Factors**																	
16	- Production Capacity	1.00000	1.00000	1.00000	1.00000													
17	- Production Energy					1.00000	1.00000	1.00000	1.00000	1.00000	1.00000							
18	- Transmission Capacity											1.00000	1.00000					
19	- Distribution Primary													1.00000				
20	- Distribution Primary (MDS)														1.00000			
21	- Distribution Secondary															1.00000		
22	- Distribution Secondary (MDS)																1.00000	
23	- Distribution Services																	1.00000
24	- Metering																	
25	- Interruptible Equipment																	
26	- Lighting Facilities																	
27	- Customer Billing/Info.																	
28	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29			4.00000															
30	**Residential**																	
31	- Production Capacity	0.60255	0.60255	0.60255	0.60255	-	-	-	-	-	-	-	-	-	-	-	-	-
32	- Production Energy	-	-	-	-	0.52827	0.52827	0.52827	0.52827	0.52827	0.52827	-	-	-	-	-	-	-
33	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.62731	0.62731	-	-	-	-	-
34	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.64063	-	-	-	-
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87299	-	-	-
36	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.77744	-	-
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87325	-
38	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87325
39	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43		0.60255	0.60255	0.60255	0.60255	0.52827	0.52827	0.52827	0.52827	0.52827	0.52827	0.62731	0.62731	0.64063	0.87299	0.77744	0.87325	0.87325
44																		
45	**Gen Service Non Demand**																	
46	- Production Capacity	0.05448	0.05448	0.05448	0.05448	-	-	-	-	-	-	-	-	-	-	-	-	-
47	- Production Energy	-	-	-	-	0.05556	0.05556	0.05556	0.05556	0.05556	0.05556	-	-	-	-	-	-	-
48	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.05411	0.05411	-	-	-	-	-
49	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.05893	-	-	-	-
50	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06419	-	-	-
51	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06576	-	-
52	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06413	-
53	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06413
54	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58		0.05448	0.05448	0.05448	0.05448	0.05556	0.05556	0.05556	0.05556	0.05556	0.05556	0.05411	0.05411	0.05893	0.06419	0.06576	0.06413	0.06413
59																		
60	**Gen Service 100% L.F.**																	
61	- Production Capacity	0.00383	0.00383	0.00383	0.00383	-	-	-	-	-	-	-	-	-	-	-	-	-
62	- Production Energy	-	-	-	-	0.00527	0.00527	0.00527	0.00527	0.00527	0.00527	-	-	-	-	-	-	-
63	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00335	0.00335	-	-	-	-	-
64	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00271	-	-	-	-
65	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00726	-	-	-
66	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00134	-	-
67	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00726	-
68	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00726
69	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) ALLOCATORS Jurisdiction / Class / Function	(19) Distribution Metering	(20) Distribution IS Equipment	(21) Lighting Facilities	(22) Retail 100%, Class = # Bills	(23) Retail 100%, Resid, Cust	(24) Retail 100%, Resid, Dem	(25) Retail 100%, Class = Metering	(26) Clean Energy Connect	(27) EV Solution	(28) Retail Sales of Electric	(29) Present Revenue	(30) Labor	(31) Gross Prod Plant	(32) Gross Trans Plant	(33) Gross Prod & Trans Plant	(34) Gross Dist Plant	(35) Gross Trans & Dist Plant
													Derived	Derived	Derived	Derived	Derived	Derived
1	**Retail Separation Factors**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.97366	0.99577	0.71409	0.88912	1.00000	0.88661
2																		
3	**Class Allocation Factors**																	
4	- Residential	0.80577	-	-	0.87298	1.00000	1.00000	0.80577	0.60255		0.66614	0.66614	0.64897	0.60255	0.62633	0.60978	0.64207	0.63704
5	- Gen Service Non Demand	0.08270	-	-	0.06419			0.08270	0.05448		0.06992	0.06992	0.05749	0.05448	0.05413	0.05437	0.05689	0.05601
6	- Gen Service 100% L.F.	0.00706	-	-	0.00726			0.00706	0.00383		0.00320	0.00320	0.00475	0.00383	0.00337	0.00369	0.00267	0.00289
7	- Gen Service Demand	0.06946	-	-	0.02386			0.06946	0.28704		0.22771	0.22771	0.21959	0.28704	0.27227	0.28255	0.18408	0.21225
8	- Gen Service Curtailable	0.00025	-	-	0.00000			0.00025	0.00343		0.00285	0.00285	0.00293	0.00343	0.00289	0.00326	0.00231	0.00250
9	- Gen Service Interruptible	0.00193	1.00000	-	0.00007			0.00193	0.04630		0.02612	0.02612	0.03438	0.04630	0.04059	0.04456	0.01506	0.02322
10	- Lighting Energy	0.03283	-	-	0.03163			0.03283	0.00237		0.00407	0.00407	0.01231	0.00237	0.00043	0.00178	0.00988	0.00686
11	- Lighting Facilities	-	-	1.00000	-			-	-		-	-	0.01904	-	-	-	0.08461	0.05758
12	- EV Solution	-	-	-	-			-	-	1.00000	-	-	0.00054	-	-	-	0.00242	0.00165
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14																		
15	**Functional Allocation Factors**																	
16	- Production Capacity								1.00000		0.38509	0.38509	0.18717	1.00000	0.03987	0.70804	-	0.01274
17	- Production Energy										0.07415	0.07415	0.31421	-	-	-	-	-
18	- Transmission Capacity										0.14914	0.14914	0.05333	-	0.96013	0.29196	-	0.30670
19	- Distribution Primary										0.19594	0.19594	0.12389	-	-	-	0.55068	0.37478
20	- Distribution Primary (MDS)										-	-	-	-	-	-	-	-
21	- Distribution Secondary						1.00000			1.00000	0.08288	0.08288	0.05510	-	-	-	0.24493	0.16669
22	- Distribution Secondary (MDS)										-	-	-	-	-	-	-	-
23	- Distribution Services										0.02464	0.02464	0.01627	-	-	-	0.07234	0.04923
24	- Metering	1.00000						1.00000			0.02407	0.02407	0.01098	-	-	-	0.04664	0.03174
25	- Interruptible Equipment		1.00000								0.00016	0.00016	0.00018	-	-	-	0.00080	0.00055
26	- Lighting Facilities			1.00000							-	-	0.01904	-	-	-	0.08461	0.05758
27	- Customer Billing/Info.				1.00000	1.00000					0.06392	0.06392	0.21983	-	-	-	-	-
28	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29																		
30	**Residential**																	
31	- Production Capacity	-	-	-	-	-	-	-	0.60255	-	0.25652	0.23204	0.11278	0.60255	0.02402	0.42663	-	0.00767
32	- Production Energy	-	-	-	-	-	-	-	-	-	0.04939	0.07388	0.16598	-	-	-	-	-
33	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.09935	0.09935	0.03345	-	0.60230	0.18315	-	0.19240
34	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.13052	0.13052	0.07936	-	-	-	0.35278	0.24009
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Distribution Secondary	-	-	-	-	-	1.00000	-	-	-	0.05521	0.05521	0.04241	-	-	-	0.18853	0.12831
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Distribution Services	-	-	-	-	-	-	-	-	-	0.01641	0.01641	0.01421	-	-	-	0.06317	0.04299
39	- Metering	0.80577	-	-	-	-	-	0.80577	-	-	0.01604	0.01604	0.00885	-	-	-	0.03758	0.02557
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00011	0.00011	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.	-	-	-	0.87298	1.00000	-	-	-	-	0.04258	0.04258	0.19191	-	-	-	-	-
43		0.80577	-	-	0.87298	1.00000	1.00000	0.80577	0.60255	-	0.66614	0.66614	0.64897	0.60255	0.62633	0.60978	0.64207	0.63704
44																		
45	**Gen Service Non Demand**																	
46	- Production Capacity	-	-	-	-	-	-	-	0.05448	-	0.02693	0.02098	0.01020	0.05448	0.00217	0.03857	-	0.00069
47	- Production Energy	-	-	-	-	-	-	-	-	-	0.00518	0.01113	0.01746	-	-	-	-	-
48	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.01043	0.01043	0.00289	-	0.05196	0.01580	-	0.01660
49	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.01370	0.01370	0.00730	-	-	-	0.03245	0.02208
50	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00579	0.00579	0.00359	-	-	-	0.01595	0.01085
52	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00172	0.00172	0.00104	-	-	-	0.00464	0.00316
54	- Metering	0.08270	-	-	-	-	-	0.08270	-	-	0.00168	0.00168	0.00091	-	-	-	0.00386	0.00262
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00001	0.00001	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.	-	-	-	0.06419	-	-	-	-	-	0.00447	0.00447	0.01411	-	-	-	-	-
58		0.08270	-	-	0.06419	-	-	0.08270	0.05448	-	0.06992	0.06992	0.05749	0.05448	0.05413	0.05437	0.05689	0.05601
59																		
60	**Gen Service 100% L.F.**																	
61	- Production Capacity	-	-	-	-	-	-	-	0.00383	-	0.00123	0.00147	0.00072	0.00383	0.00015	0.00271	-	0.00005
62	- Production Energy	-	-	-	-	-	-	-	-	-	0.00024	(0.00001)	0.00166	-	-	-	-	-
63	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00048	0.00048	0.00018	-	0.00321	0.00098	-	0.00103
64	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.00063	0.00063	0.00034	-	-	-	0.00149	0.00102
65	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00026	0.00026	0.00007	-	-	-	0.00032	0.00022
67	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00008	0.00008	0.00012	-	-	-	0.00053	0.00036
69	- Metering	0.00706	-	-	-	-	-	0.00706	-	-	0.00008	0.00008	0.00008	-	-	-	0.00033	0.00022
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-	-

	(1)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
1	**Retail Separation Factors**	0.92965	0.93203	0.92138	1.00000	1.00000	1.00000	1.00000	1.00000	0.92215	0.97315
2											
3	**Class Allocation Factors**										
4	- Residential	0.62247	0.62488	0.62669	0.62669	0.60255	0.77744	0.87325	0.63704	0.62688	0.65409
5	- Gen Service Non Demand	0.05536	0.05551	0.05563	0.05563	0.05448	0.06576	0.06413	0.05601	0.05567	0.05768
6	- Gen Service 100% L.F.	0.00329	0.00338	0.00331	0.00331	0.00383	0.00134	0.00726	0.00289	0.00334	0.00483
7	- Gen Service Demand	0.24383	0.24167	0.24173	0.24173	0.28704	0.14655	0.02368	0.21225	0.24303	0.21106
8	- Gen Service Curtailable	0.00289	0.00288	0.00289	0.00289	0.00343	-	0.00000	0.00250	0.00291	0.00280
9	- Gen Service Interruptible	0.03297	0.03288	0.03216	0.03216	0.04630	0.00446	0.00003	0.02322	0.03265	0.03272
10	- Lighting Energy	0.00496	0.00544	0.00540	0.00540	0.00237	0.00446	0.03164	0.00686	0.00540	0.01309
11	- Lighting Facilities	0.03327	0.03244	0.03109	0.03109	-	-	-	0.05758	0.02909	0.02341
12	- EV Solution	0.00095	0.00093	0.00110	0.00110	-	-	-	0.00165	0.00103	0.00032
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14											
15	**Functional Allocation Factors**										
16	- Production Capacity	0.42968	0.41618	0.36413	0.36413	1.00000	-	-	0.01274	0.37513	0.16255
17	- Production Energy	-	0.01492	0.01114	0.01114	-	-	-	-	0.01532	0.30419
18	- Transmission Capacity	0.17717	0.17048	0.20258	0.20258	-	-	-	0.30670	0.19980	0.05841
19	- Distribution Primary	0.21650	0.21111	0.24003	0.24003	-	-	-	0.37478	0.23240	0.12342
20	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
21	- Distribution Secondary	0.09629	0.09389	0.09514	0.09514	-	1.00000	-	0.16669	0.09165	0.05122
22	- Distribution Secondary (MDS)	-	-	-	-	-	-	1.00000	-	-	-
23	- Distribution Services	0.02844	0.02773	0.02635	0.02635	-	-	-	0.04923	0.02463	0.02243
24	- Metering	0.01834	0.01790	0.01702	0.01702	-	-	-	0.03174	0.01648	0.02058
25	- Interruptible Equipment	0.00032	0.00031	0.00025	0.00025	-	-	-	0.00055	0.00027	0.00011
26	- Lighting Facilities	0.03327	0.03244	0.03109	0.03109	-	-	-	0.05758	0.02909	0.02341
27	- Customer Billing/Info.	-	0.01504	0.01227	0.01227	-	-	-	-	0.01522	0.23369
28	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
29											
30	**Residential**										
31	- Production Capacity	0.25890	0.25077	0.21941	0.21941	0.60255	-	-	0.00767	0.22604	0.09795
32	- Production Energy	-	0.00788	0.00589	0.00589	-	-	-	-	0.00809	0.16069
33	- Transmission Capacity	0.11114	0.10694	0.12708	0.12708	-	-	-	0.19240	0.12534	0.03664
34	- Distribution Primary	0.13870	0.13524	0.15377	0.15377	-	-	-	0.24009	0.14888	0.07906
35	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
36	- Distribution Secondary	0.07412	0.07227	0.07311	0.07311	-	0.77744	-	0.12831	0.07045	0.03957
37	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.87325	-	-	-
38	- Distribution Services	0.02484	0.02422	0.02301	0.02301	-	-	-	0.04299	0.02151	0.01958
39	- Metering	0.01477	0.01442	0.01371	0.01371	-	-	-	0.02557	0.01328	0.01659
40	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
41	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
42	- Customer Billing/Info.	-	0.01313	0.01071	0.01071	-	-	-	-	0.01328	0.20400
43		0.62247	0.62488	0.62669	0.62669	0.60255	0.77744	0.87325	0.63704	0.62688	0.65409
44											
45	**Gen Service Non Demand**										
46	- Production Capacity	0.02341	0.02267	0.01984	0.01984	0.05448	-	-	0.00069	0.02044	0.00886
47	- Production Energy	-	0.00083	0.00062	0.00062	-	-	-	-	0.00085	0.01690
48	- Transmission Capacity	0.00959	0.00923	0.01096	0.01096	-	-	-	0.01660	0.01081	0.00316
49	- Distribution Primary	0.01276	0.01244	0.01414	0.01414	-	-	-	0.02208	0.01370	0.00727
50	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
51	- Distribution Secondary	0.00627	0.00611	0.00618	0.00618	-	0.06576	-	0.01085	0.00596	0.00335
52	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.06413	-	-	-
53	- Distribution Services	0.00182	0.00178	0.00169	0.00169	-	-	-	0.00316	0.00158	0.00144
54	- Metering	0.00152	0.00148	0.00141	0.00141	-	-	-	0.00262	0.00136	0.00170
55	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
56	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
57	- Customer Billing/Info.	-	0.00097	0.00079	0.00079	-	-	-	-	0.00098	0.01500
58		0.05536	0.05551	0.05563	0.05563	0.05448	0.06576	0.06413	0.05601	0.05567	0.05768
59											
60	**Gen Service 100% L.F.**										
61	- Production Capacity	0.00165	0.00159	0.00139	0.00139	0.00383	-	-	0.00005	0.00144	0.00062
62	- Production Energy	-	0.00008	0.00006	0.00006	-	-	-	-	0.00008	0.00160
63	- Transmission Capacity	0.00059	0.00057	0.00068	0.00068	-	-	-	0.00103	0.00067	0.00020
64	- Distribution Primary	0.00059	0.00057	0.00065	0.00065	-	-	-	0.00102	0.00063	0.00033
65	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
66	- Distribution Secondary	0.00013	0.00012	0.00013	0.00013	-	0.00134	-	0.00022	0.00012	0.00007
67	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.00726	-	-	-
68	- Distribution Services	0.00021	0.00020	0.00019	0.00019	-	-	-	0.00036	0.00018	0.00016
69	- Metering	0.00013	0.00013	0.00012	0.00012	-	-	-	0.00022	0.00012	0.00015
70	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-

Line No.	(1) ALLOCATORS Jurisdiction / Class / Function	(2) Production Base Demand	(3) Production Intermediate Demand	(4) Production Peaking Demand	(5) Production Solar Demand	(6) Production Base Energy	(7) Production Intermediate Energy	(8) Production Peaking Energy	(9) Production Solar Energy	(10) Energy Avg Rate Sales	(11) Energy - Production Total Sales	(12) Transmission	(13) Transmission - Radials	(14) Distribution Primary	(15) Distribution Primary (MDS)	(16) Distribution Secondary	(17) Distribution Secondary (MDS)	(18) Distribution Service
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73		0.00383	0.00383	0.00383	0.00383	0.00527	0.00527	0.00527	0.00527	0.00527	0.00527	0.00335	0.00335	0.00271	0.00726	0.00134	0.00726	0.00726
74																		
75	**Gen Service Demand**																	
76	- Production Capacity	0.28704	0.28704	0.28704	0.28704	-	-	-	-	-	-	-	-	-	-	-	-	-
77	- Production Energy	-	-	-	-	0.33319	0.33319	0.33319	0.33319	0.33319	0.33319	-	-	-	-	-	-	-
78	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.27165	0.27165	-	-	-	-	-
79	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.26075	-	-	-	-
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02385	-	-	-
81	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.14655	-	-
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02368	-
83	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02368
84	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88		0.28704	0.28704	0.28704	0.28704	0.33319	0.33319	0.33319	0.33319	0.33319	0.33319	0.27165	0.27165	0.26075	0.02385	0.14655	0.02368	0.02368
89																		
90	**Gen Service Curtailable**																	
91	- Production Capacity	0.00343	0.00343	0.00343	0.00343	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Production Energy	-	-	-	-	0.00512	0.00512	0.00512	0.00512	0.00512	0.00512	-	-	-	-	-	-	-
93	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00286	0.00286	-	-	-	-	-
94	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00418	-	-	-	-
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	-	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000	-
98	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000
99	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103		0.00343	0.00343	0.00343	0.00343	0.00512	0.00512	0.00512	0.00512	0.00512	0.00512	0.00286	0.00286	0.00418	0.00000	-	0.00000	0.00000
104																		
105	**Gen Service Interruptible**																	
106	- Production Capacity	0.04630	0.04630	0.04630	0.04630	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Production Energy	-	-	-	-	0.06415	0.06415	0.06415	0.06415	0.06415	0.06415	-	-	-	-	-	-	-
108	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.04036	0.04036	-	-	-	-	-
109	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.02377	-	-	-	-
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00007	-	-	-
111	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00446	-	-
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00003	-
113	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00003
114	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118		0.04630	0.04630	0.04630	0.04630	0.06415	0.06415	0.06415	0.06415	0.06415	0.06415	0.04036	0.04036	0.02377	0.00007	0.00446	0.00003	0.00003
119																		
120	**Lighting Energy**																	
121	- Production Capacity	0.00237	0.00237	0.00237	0.00237	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Production Energy	-	-	-	-	0.00843	0.00843	0.00843	0.00843	0.00843	0.00843	-	-	-	-	-	-	-
123	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00035	0.00035	-	-	-	-	-
124	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	0.00904	-	-	-	-
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03163	-	-	-
126	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00446	-	-
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03164	-
128	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03164
129	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133		0.00237	0.00237	0.00237	0.00237	0.00843	0.00843	0.00843	0.00843	0.00843	0.00843	0.00035	0.00035	0.00904	0.03163	0.00446	0.03164	0.03164
134																		
135	**Lighting Facilities**																	
136	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
													Derived	Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Solution	Retail Sales of Electric	Present Revenue	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant	Gross Trans & Dist Plant
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.	-	-	-	0.00726	-	-	-	-	-	0.00020	0.00020	0.00160	-	-	-	-	-
73		0.00706	-	-	0.00726	-	-	0.00706	0.00383	-	0.00320	0.00320	0.00475	0.00383	0.00337	0.00369	0.00267	0.00289
74																		
75	**Gen Service Demand**																	
76	- Production Capacity	-	-	-	-	-	-	-	0.28704	-	0.08769	0.11054	0.05373	0.28704	0.01144	0.20324	-	0.00366
77	- Production Energy	-	-	-	-	-	-	-	-	-	0.01688	(0.00596)	0.10469	-	-	-	-	-
78	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.03396	0.03396	0.01449	-	0.26082	0.07931	-	0.08332
79	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.04462	0.04462	0.03230	-	-	-	0.14359	0.09772
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.01887	0.01887	0.00800	-	-	-	0.03554	0.02419
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00561	0.00561	0.00039	-	-	-	0.00171	0.00117
84	- Metering	0.06946	-	-	-	-	-	0.06946	-	-	0.00548	0.00548	0.00076	-	-	-	0.00324	0.00220
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00004	0.00004	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	-	-	0.02386	-	-	-	-	-	0.01456	0.01456	0.00525	-	-	-	-	-
88		0.06946	-	-	0.02386	-	-	0.06946	0.28704	-	0.22771	0.22771	0.21959	0.28704	0.27227	0.28255	0.18408	0.21225
89																		
90	**Gen Service Curtailable**																	
91	- Production Capacity	-	-	-	-	-	-	-	0.00343	-	0.00110	0.00132	0.00064	0.00343	0.00014	0.00243	-	0.00004
92	- Production Energy	-	-	-	-	-	-	-	-	-	0.00021	(0.00001)	0.00161	-	-	-	-	-
93	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00043	0.00043	0.00015	-	0.00275	0.00084	-	0.00088
94	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.00056	0.00056	0.00052	-	-	-	0.00230	0.00157
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00024	0.00024	-	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00007	0.00007	0.00000	-	-	-	0.00000	0.00000
99	- Metering	0.00025	-	-	-	-	-	0.00025	-	-	0.00007	0.00007	0.00000	-	-	-	0.00001	0.00001
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	-	-	0.00000	-	-	-	-	-	0.00018	0.00018	0.00000	-	-	-	-	-
103		0.00025	-	-	0.00000	-	-	0.00025	0.00343	-	0.00285	0.00285	0.00293	0.00343	0.00289	0.00326	0.00231	0.00250
104																		
105	**Gen Service Interruptible**																	
106	- Production Capacity	-	-	-	-	-	-	-	0.04630	-	0.01006	0.01783	0.00867	0.04630	0.00185	0.03278	-	0.00059
107	- Production Energy	-	-	-	-	-	-	-	-	-	0.00194	(0.00583)	0.02016	-	-	-	-	-
108	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00390	0.00390	0.00215	-	0.03875	0.01178	-	0.01238
109	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.00512	0.00512	0.00294	-	-	-	0.01309	0.00891
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00217	0.00217	0.00024	-	-	-	0.00108	0.00074
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00064	0.00064	0.00000	-	-	-	0.00000	0.00000
114	- Metering	0.00193	-	-	-	-	-	0.00193	-	-	0.00063	0.00063	0.00002	-	-	-	0.00009	0.00006
115	- Interruptible Equipment	-	1.00000	-	-	-	-	-	-	-	0.00000	0.00000	0.00018	-	-	-	0.00080	0.00055
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	-	-	0.00007	-	-	-	-	-	0.00167	0.00167	0.00002	-	-	-	-	-
118		0.00193	1.00000	-	0.00007	-	-	0.00193	0.04630	-	0.02612	0.02612	0.03438	0.04630	0.04059	0.04456	0.01506	0.02322
119																		
120	**Lighting Energy**																	
121	- Production Capacity	-	-	-	-	-	-	-	0.00237	-	0.00157	0.00091	0.00044	0.00237	0.00009	0.00168	-	0.00003
122	- Production Energy	-	-	-	-	-	-	-	-	-	0.00030	0.00096	0.00265	-	-	-	-	-
123	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00061	0.00061	0.00002	-	0.00034	0.00010	-	0.00011
124	- Distribution Primary	-	-	-	-	-	-	-	-	-	0.00080	0.00080	0.00112	-	-	-	0.00498	0.00339
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	- Distribution Secondary	-	-	-	-	-	-	-	-	-	0.00034	0.00034	0.00024	-	-	-	0.00108	0.00074
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Distribution Services	-	-	-	-	-	-	-	-	-	0.00010	0.00010	0.00051	-	-	-	0.00229	0.00156
129	- Metering	0.03283	-	-	-	-	-	0.03283	-	-	0.00010	0.00010	0.00036	-	-	-	0.00153	0.00104
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-	-
131	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.	-	-	-	0.03163	-	-	-	-	-	0.00026	0.00026	0.00695	-	-	-	-	-
133		0.03283	-	-	0.03163	-	-	0.03283	0.00237	-	0.00407	0.00407	0.01231	0.00237	0.00043	0.00178	0.00988	0.00686
134																		
135	**Lighting Facilities**																	
136	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	ALLOCATORS Jurisdiction / Class / Function	Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
71	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
72	- Customer Billing/Info.	-	0.00011	0.00009	0.00009	-	-	-	-	0.00011	0.00170
73		0.00329	0.00338	0.00331	0.00331	0.00383	0.00134	0.00726	0.00289	0.00334	0.00483
74											
75	**Gen Service Demand**										
76	- Production Capacity	0.12333	0.11946	0.10452	0.10452	0.28704	-	-	0.00366	0.10768	0.04666
77	- Production Energy	-	0.00497	0.00371	0.00371	-	-	-	-	0.00510	0.10135
78	- Transmission Capacity	0.04813	0.04631	0.05503	0.05503	-	-	-	0.08332	0.05428	0.01587
79	- Distribution Primary	0.05645	0.05505	0.06259	0.06259	-	-	-	0.09772	0.06060	0.03218
80	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
81	- Distribution Secondary	0.01397	0.01362	0.01378	0.01378	-	0.14655	-	0.02419	0.01328	0.00746
82	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.02368	-	-	-
83	- Distribution Services	0.00067	0.00066	0.00062	0.00062	-	-	-	0.00117	0.00058	0.00053
84	- Metering	0.00127	0.00124	0.00118	0.00118	-	-	-	0.00220	0.00114	0.00143
85	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
86	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
87	- Customer Billing/Info.	-	0.00036	0.00029	0.00029	-	-	-	-	0.00036	0.00558
88		0.24383	0.24167	0.24173	0.24173	0.28704	0.14655	0.02368	0.21225	0.24303	0.21106
89											
90	**Gen Service Curtailable**										
91	- Production Capacity	0.00147	0.00143	0.00125	0.00125	0.00343	-	-	0.00004	0.00129	0.00056
92	- Production Energy	-	0.00008	0.00006	0.00006	-	-	-	-	0.00008	0.00156
93	- Transmission Capacity	0.00051	0.00049	0.00058	0.00058	-	-	-	0.00088	0.00057	0.00017
94	- Distribution Primary	0.00090	0.00088	0.00100	0.00100	-	-	-	0.00157	0.00097	0.00052
95	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
96	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-
97	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.00000	-	-	-
98	- Distribution Services	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
99	- Metering	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00001	0.00000	0.00001
100	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
101	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
102	- Customer Billing/Info.	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00000
103		0.00289	0.00288	0.00289	0.00289	0.00343	-	0.00000	0.00250	0.00291	0.00280
104											
105	**Gen Service Interruptible**										
106	- Production Capacity	0.01989	0.01927	0.01686	0.01686	0.04630	-	-	0.00059	0.01737	0.00753
107	- Production Energy	-	0.00096	0.00071	0.00071	-	-	-	-	0.00098	0.01951
108	- Transmission Capacity	0.00715	0.00688	0.00818	0.00818	-	-	-	0.01238	0.00806	0.00236
109	- Distribution Primary	0.00515	0.00502	0.00571	0.00571	-	-	-	0.00891	0.00552	0.00293
110	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
111	- Distribution Secondary	0.00042	0.00041	0.00042	0.00042	-	0.00446	-	0.00074	0.00040	0.00023
112	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.00003	-	-	-
113	- Distribution Services	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
114	- Metering	0.00004	0.00003	0.00003	0.00003	-	-	-	0.00006	0.00003	0.00004
115	- Interruptible Equipment	0.00032	0.00031	0.00025	0.00025	-	-	-	0.00055	0.00027	0.00011
116	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
117	- Customer Billing/Info.	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00002
118		0.03297	0.03288	0.03216	0.03216	0.04630	0.00446	0.00003	0.02322	0.03265	0.03272
119											
120	**Lighting Energy**										
121	- Production Capacity	0.00102	0.00099	0.00086	0.00086	0.00237	-	-	0.00003	0.00089	0.00039
122	- Production Energy	-	0.00013	0.00009	0.00009	-	-	-	-	0.00013	0.00257
123	- Transmission Capacity	0.00006	0.00006	0.00007	0.00007	-	-	-	0.00011	0.00007	0.00002
124	- Distribution Primary	0.00196	0.00191	0.00217	0.00217	-	-	-	0.00339	0.00210	0.00112
125	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
126	- Distribution Secondary	0.00043	0.00041	0.00042	0.00042	-	0.00446	-	0.00074	0.00040	0.00023
127	- Distribution Secondary (MDS)	-	-	-	-	-	-	0.03164	-	-	-
128	- Distribution Services	0.00090	0.00088	0.00083	0.00083	-	-	-	0.00156	0.00078	0.00071
129	- Metering	0.00060	0.00059	0.00056	0.00056	-	-	-	0.00104	0.00054	0.00068
130	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
131	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
132	- Customer Billing/Info.	-	0.00048	0.00039	0.00039	-	-	-	-	0.00048	0.00739
133		0.00496	0.00544	0.00540	0.00540	0.00237	0.00446	0.03164	0.00686	0.00540	0.01309
134											
135	**Lighting Facilities**										
136	- Production Capacity	-	-	-	-	-	-	-	-	-	-
137	- Production Energy	-	-	-	-	-	-	-	-	-	-
138	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-
139	- Distribution Primary	-	-	-	-	-	-	-	-	-	-
140	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
141	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Energy - Production Total Sales	Transmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service
142	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149																		
150	**EV Solution**																	
151	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
158	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

(1)		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
													Derived	Derived	Derived	Derived	Derived	Derived
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Solution	Retail Sales of Electric	Present Revenue	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant	Gross Trans & Dist Plant
142	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities	-	-	1.00000	-	-	-	-	-	-	-	-	0.01904	-	-	-	0.08461	0.05758
147	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148		-	-	1.00000	-	-	-	-	-	-	-	-	0.01904	-	-	-	0.08461	0.05758
149																		
150	**EV Solution**																	
151	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	- Distribution Secondary	-	-	-	-	-	-	-	-	1.00000	-	-	0.00054	-	-	-	0.00242	0.00165
157	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
158	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163		-	-	-	-	-	-	-	-	1.00000	-	-	0.00054	-	-	-	0.00242	0.00165

DUKE ENERGY FLORIDA, LLC
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: 20240025-EI
SCHEDULE NO. 3
ALLOCATORS

(1)		(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
		Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
142	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-
143	- Distribution Services	-	-	-	-	-	-	-	-	-	-
144	- Metering	-	-	-	-	-	-	-	-	-	-
145	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
146	- Lighting Facilities	0.03327	0.03244	0.03109	0.03109	-	-	-	0.05758	0.02909	0.02341
147	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-
148		0.03327	0.03244	0.03109	0.03109	-	-	-	0.05758	0.02909	0.02341
149											
150	**EV Solution**										
151	- Production Capacity	-	-	-	-	-	-	-	-	-	-
152	- Production Energy	-	-	-	-	-	-	-	-	-	-
153	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-
154	- Distribution Primary	-	-	-	-	-	-	-	-	-	-
155	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-
156	- Distribution Secondary	0.00095	0.00093	0.00110	0.00110	-	-	-	0.00165	0.00103	0.00032
157	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-
158	- Distribution Services	-	-	-	-	-	-	-	-	-	-
159	- Metering	-	-	-	-	-	-	-	-	-	-
160	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-
161	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-
162	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-
163		0.00095	0.00093	0.00110	0.00110	-	-	-	0.00165	0.00103	0.00032